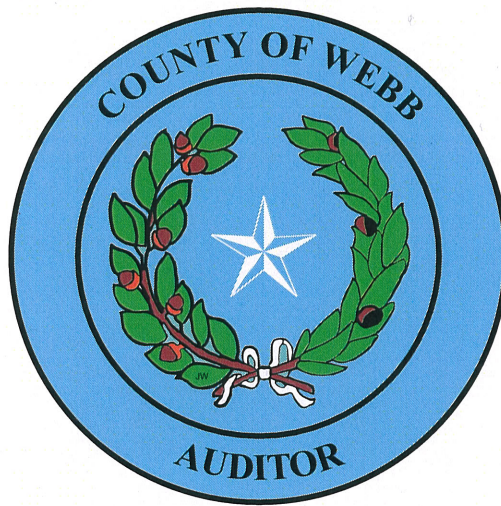


# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**Webb County, Texas**  
For the Fiscal Year Ended September 30, 2006



Leo Flores  
Webb County Auditor

**Comprehensive Annual Financial Report  
of Webb County, Texas  
For The Fiscal Year Ended, September 30, 2006**

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March 26, 2007

Hon. County Judge and Commissioners  
Hon. Members of the Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2006.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Garza, Martinez & Co., L.L.P., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2006, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2006 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County's separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor's report.

### **REPORT STRUCTURE:**

**The Introduction** has the Auditor's Letter of Transmittal, graphs displaying different economic trends, the Certificate of Achievement for Excellence in Financial Reporting, the County's organizational chart, and a list of county officials identified by name and position.

**The Financial Section** has the independent auditor's report, MD&A, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

**The Statistical Section** has a ten year history of the county's financial activities, tax rates direct and overlapping, economic data, demographic data, and other related information.

**The Compliance Section** contains the independent auditor's report on the county's internal control structure and compliance with specific requirements applicable to federal financial assistance programs in accordance with Government Auditing Standards and OMB Circular A-133 and UGCMS. This section also includes a schedule of Federal Financial Assistance and a schedule of Federal Findings and Questioned Costs.

### **COUNTY GOVERNMENT OVERVIEW**

Webb County was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the fifth (5<sup>th</sup>) largest county in the State. The county operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner's Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

## **FINANCIAL POLICIES AND LONG-TERM FINACIAL PLANNING**

The County has continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2006. The thriving growth of the community is always considered by the Commissioners' Court annually in appropriating funds to support the delivery of services within the available resources.

Current long-term financial planning policies of the County are:

- Expenditures are controlled to not exceed available resources;
- Departments are to keep expenditures within allocated budget amounts;
- Use technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Promote efficiency and effectiveness in delivering services to the constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce; and
- Maintain no less than fifteen percent of annual expenditure budget as a general fund balance.

## **MAJOR INITIATIVES**

The Economic Development Department actively pursues capital and funding sources by way of federal and state grants and by inter-local agreements with other government entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

## **ACCOUNTING SYSTEM**

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the fund purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and



schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 is mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the reporting requirements were part of the County's financials for the fiscal year ended September 30, 2002.

### **CASH MANAGEMENT**

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the County.

### **DEBT ADMINISTRATION**

The property tax rate for the calendar year ending December 31, 2006 was \$.437923 per \$100 of assessed valuation. The debt service portion of the tax rate is \$.065595 and is used to service principal and interest payments on certificates of obligations, general obligations refunding bonds, limited tax refunding bonds and equipment lease/purchase obligations.

Debt payments for FY 2005-2006 Governmental Funds totaled \$6,655,854. Principal payments on bonds and certificates of obligation were \$3,162,744; interest and other charges totaled \$3,038,618; lease payments on equipment notes totaled \$310,368; and \$144,124 was paid on the LoanSTAR energy savings note.

Debt payment for FY 2005-2006 Enterprise Funds totaled \$458,302. Principal payments on bonds and certificates of obligation were \$157,256 and interest totaled \$338,498.

### **BUDGETARY CONTROLS**

As the official budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The County's fiscal year begins October 1<sup>st</sup> and ends September 30<sup>th</sup>, but a different fiscal year period for a department may be prescribed by a funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports required by state law. The county auditor has access to the budgetary accounting program and monitors budget line item balances before allowing disbursements. The County Auditor submits monthly reports of departmental revenues and expenditures to the Auditor's Board of District Judges and to Commissioners Court during regularly scheduled meetings.

## **INTERNAL CONTROLS**

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The county's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

## **RISK MANAGEMENT**

The Risk Management Department was initiated by Commissioners Court in October 1988. Primary responsibilities include the coordination of employee health and life insurance benefits, workers compensation benefits, administration of IRS section 125 Cafeteria Plan, COBRA plan benefits, and the Property Casualty and Liability Insurance Package. The department has a safety program in place to reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety" month by Commissioners Court. Monthly events include training courses in CPR and first aid, a health fair, video presentations regarding safety in the workplace, and a two-day conference addressing personnel and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to better meet the needs of the County and its employees. Case management is contracted to an outside entity in efforts to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the risk manager.

## **PROPRIETARY OPERATIONS**

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer for \$272,908 with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the county to operate a water utility system, making it the first County in the state to do so. The Webb County Employees Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

## **FIDUCIARY OPERATIONS**

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two fiduciary Investment Trust Funds, one Pension (and Other Employee Benefit) Trust Fund and seven Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, and the Cash Bonds Fund.

## **THE COMMUNITY AND THE ECONOMY**

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles south of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for a third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as one of the fastest growing cities in the country and the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border. At Texas A&M International University, a \$49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to a professional ice hockey team, has had tremendous success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

## **CERTIFICATE OF ACHIEVEMENT**

Webb County was awarded a "*Certificate of Achievement for Excellence in Financial Reporting*" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2005. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

Webb County has received a Certificate of Achievement for the last fifteen years (1991 thru 2005). This year's Comprehensive Annual Financial Report was prepared to meet with the requirements of the Certificate of Achievement program and it will be submitted to GFOA for that consideration.

### **ACKNOWLEDGEMENTS**

Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Pérez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

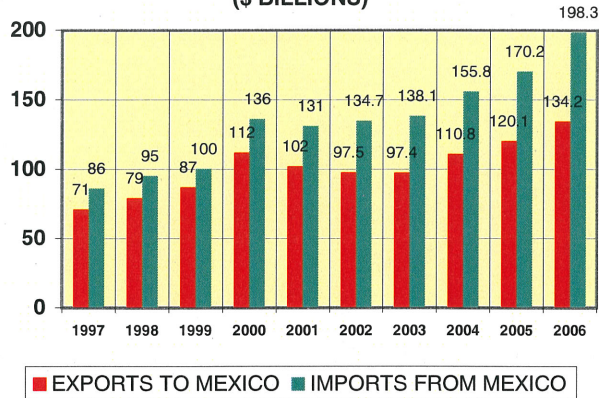
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Leo Flores', with a horizontal line extending from the end of the signature.

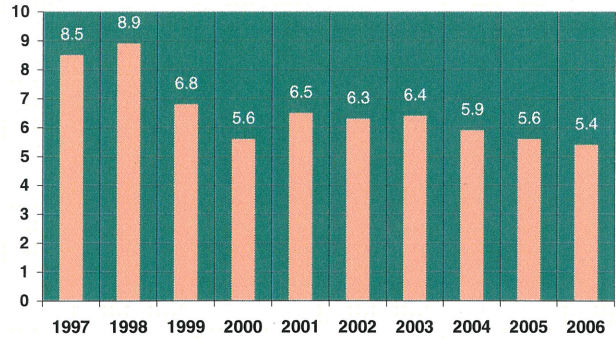
Leo Flores  
Webb County Auditor

# WEBB COUNTY'S BUSINESS BAROMETER

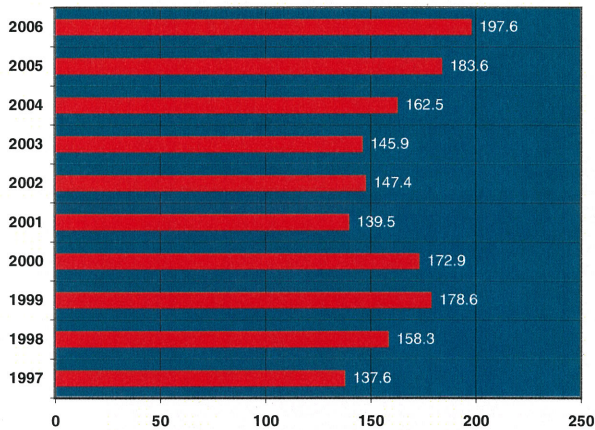
**U.S. / MEXICO TRADE**  
(\$ BILLIONS)



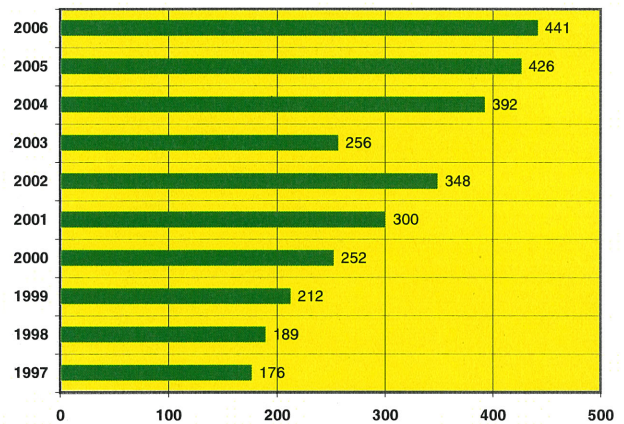
**UNEMPLOYMENT RATE**



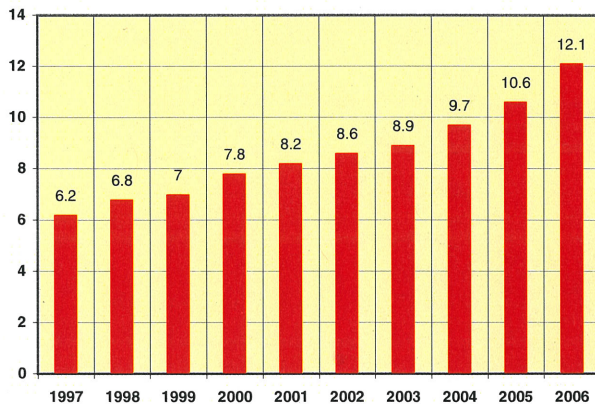
**AIRLINE PASSENGERS**  
( THOUSANDS )



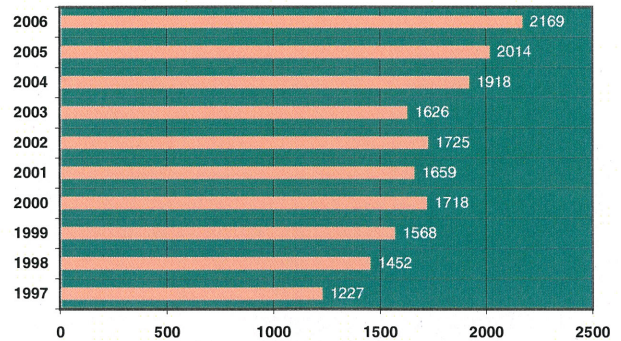
**TOTAL BUILDING PERMITS**  
(\$ MILLIONS )



**WEBB COUNTY SALES TAX REBATES**



**TRUCK SHIPMENTS THROUGH  
LOADED SHIPMENTS IN THOUSANDS**



SOURCE: LAREDO DEVELOPMENT FOUNDATION



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 2005

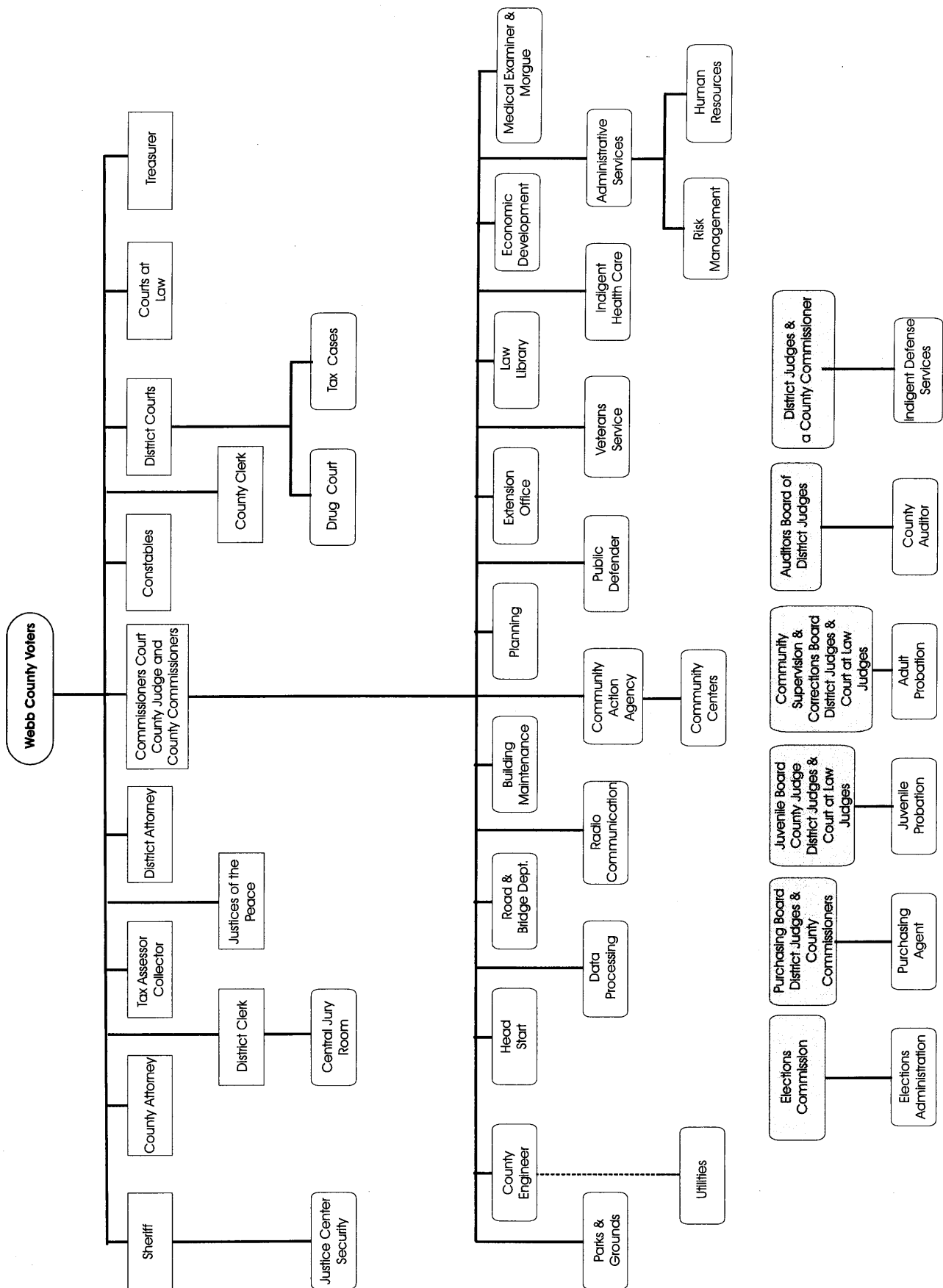
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President



Executive Director



## WEBB COUNTY OFFICIALS

### COMMISSIONERS COURT

Bruni, Louis H.  
Sciaraffa, Francisco J.  
Gutierrez, Judith G.  
Garza, Gerardo A.  
Brunner, Cynthia C.

County Judge  
Commissioner Precinct 1  
Commissioner Precinct 2  
Commissioner Precinct 3  
Commissioner Precinct 4

### COURTS OF LAW

Benavides, Santos  
Ender, Elma T. Salinas  
Flores, Manuel R.  
Gallego, Paul  
Garcia, Alfredo, Jr.  
Garza, Jesus  
Hale, Oscar J., Jr.  
Liendo, Hector J.  
Martinez, Oscar Omar  
Morales, Alvino "Ben"  
Rangel, Ricardo  
Valdez, Daniel  
Vasquez, Raul

Justice Of The Peace Precinct 2 Place 1  
341st. Judicial District Judge  
49th. Judicial District Judge  
Cluster Court Judge  
Justice Of The Peace Precinct 3  
County Court At Law II Judge  
406th. Judicial District Judge  
Justice Of The Peace Precinct 1 Place 1  
Justice Of The Peace Precinct 4  
County Court At Law I Judge  
Justice Of The Peace Precinct 2 Place 2  
Justice Of The Peace Precinct 1 Place 2  
111th. Judicial District Judge

### ELECTED OFFICIALS

Barrera, Patricia A.  
Flores, Rick  
Gutierrez, Manuel  
Ibarra, Margie Ramirez  
Juarez, Agustin M. "Tino"  
Munoz, Annette  
Perales, Delia  
Ramirez, J. Homero  
Reyes, Ruben  
Rodriguez, Rodolfo  
Rubio, Jose M., Jr.

Tax Assessor-Collector  
County Sheriff  
District Clerk  
County Clerk  
Constable Precinct 4  
Constable Precinct 3  
County Treasurer  
County Attorney  
Constable Precinct 2  
Constable Precinct 1  
District Attorney

### APPOINTED OFFICIALS

Flores, Leo  
Meza, Roberto  
Mojica, Melissa L.  
Ramirez, Eloy, Jr.

County Auditor  
Chief Adult Probation Officer  
Chief Juvenile Probation Officer  
County Purchasing Agent

### DEPARTMENT HEADS

Casso, Raul  
Cavazos, Mario Gerardo  
Cuellar Castillo, J.D., Rosie  
Flores, Eduardo  
Elizondo, Raul R.  
Gonzales, George L.  
Kazen, Mike  
Mares, Cynthia  
Medford, Leroy R.  
Oliveros, Aliza  
Rodriguez, Tomas, Jr., P.E.  
Salinas, Frank X.  
Silva, Antonio  
Tiffin, Rhonda  
Vargas, Juan  
Villarreal, Carlos R.  
Villarreal, Oscar L.  
Vacant  
Vacant

Chief of Staff for County Judge  
Public Safety Communications Engineer  
Law Librarian  
Management Information Systems Interim Director  
Building Maintenance, Parks & Grounds Director  
County Extension Agent  
Community Action Agency Director  
Administrative Services ( H.R. & Risk Man. )  
Public Defender  
Head Start Program Director  
County Engineer  
Central Welfare Director  
Veteran's Service Officer  
Planning & Physical Development  
Economic Development Director  
Executive Administrator for Commissioners Court  
Elections Administrator  
Medical Examiner  
Public Information Officer





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Marisa G. Gonzalez, MPA  
Ramiro R. Moreno, Jr.  
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## INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Honorable County Commissioners  
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of and for the year ended September 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Webb County, Texas' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*. Those standards, OMB Circular A-133 and UGCMS, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Webb County, Texas, as of September 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Major

Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated March 23, 2007 on our consideration of the Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and *UGCMS* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the other required supplementary information listed on the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Webb County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules listed in the table of contents and statistical section are also presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *UGCMS*, and is also not a required part of the basic financial statements of the Webb County, Texas. The combining and individual nonmajor fund financial statements and schedules listed in the financial section of the table of contents which includes the capital assets schedules as well as the schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Gange, Martiny & Co, L.L.P.*

March 23, 2007

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas, we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2006. Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page ix) and the County's financial statements (beginning on page 19).

### **FINANCIAL HIGHLIGHTS**

#### **Highlights for Government-wide Financial Statements**

- The assets of the County exceeded its liabilities at the close of the fiscal year 2006 by \$96,111,825 (*total net assets*). Of this amount, \$20,893,576 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$10,506,371 (12.3%) from the previous year. The most significant change that led to this increase was revenues in excess of expenses of \$4,491,079 from infrastructure and environmental services function in the governmental activities.
- The governmental net assets increased by \$10,671,050 (13.1%) and the business-type net assets decreased by \$164,679 (4.0%) from the previous year.

#### **Highlights for Fund Financial Statements**

- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$44,344,993, an increase of \$10,139,706 from the prior year.
- At the end of the current fiscal year, the unreserved fund balance for the general fund was \$11,731,590, or 21.4% of total general fund expenditures.

#### **General Financial Highlight**

- In July 2006, Webb County issued \$12,405,000 of Certificates of Obligation, Series 2006. These bonds were issued for the purpose of various capital expenditures of which \$720,025 is for business-type activities.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This Management Discussion and Analysis is intended to serve as an introduction to Webb County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

### **Government-wide Financial Statements**

The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a matter similar to the private business sector.

The *Statement of Net Assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2006, the net assets of the County increased by \$10.5 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services that are principally supported by property taxes, charges for services, and intergovernmental revenues are considered to be governmental activities. The governmental activities of Webb County include general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development.
- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

*The government-wide financial statements can be found on pages 19 – 21 of this report.*

## **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds and not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting the requirements for the use of certain taxes, grants, and other money. The County's three categories of funds – *governmental, proprietary and fiduciary* use different accounting approaches.

***Governmental Funds*** – *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. That information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 159 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Head Start Fund, and Juvenile Youth Village Fund, each of which are considered to be major funds. Information for the other 156 governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *schedules* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 22 - 29 of this report.

***Proprietary Funds*** - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for its Water Utility operations. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, both internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 30 - 33 of this report.

***Fiduciary Funds*** - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 34 - 35 of this report.

***Notes to the Financial Statements:*** The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 37 - 80 of this report.

***Required Supplementary Information:*** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees, and budgetary comparison schedules for the general fund and major special revenue fund (Head Start Program). Required supplementary information can be found on pages 81 - 87 of this report.

***Other Information:*** The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 89 - 469 of this report.

## **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$96,111,825 at September 30, 2006.

**Webb County's Net Assets**  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	2006	2005	2006	2005	2006	2005
Current and other assets	\$ 72,007	\$ 60,932	\$ 613	\$ 597	\$ 72,620	\$ 61,529
Capital Assets	111,910	107,474	10,448	6,444	122,359	113,918
Total assets	183,918	168,406	11,061	7,041	194,978	175,446
Long-term liabilities outstanding	78,272	69,635	6,829	6,249	85,100	75,884
Other liabilities	13,505	13,177	261	300	13,767	13,477
Total liabilities	91,777	82,812	7,090	6,548	98,867	89,360
Net assets:						
Invested in capital assets, net of related debt	38,299	41,561	3,619	177	41,918	41,738
Restricted	32,891	24,911	409	352	33,301	25,263
Unrestricted	20,950	19,122	(57)	(36)	20,894	19,086
<b>Total net assets</b>	<b>\$ 92,141</b>	<b>\$ 85,593</b>	<b>\$ 3,971</b>	<b>\$ 492</b>	<b>\$ 96,112</b>	<b>\$ 86,086</b>

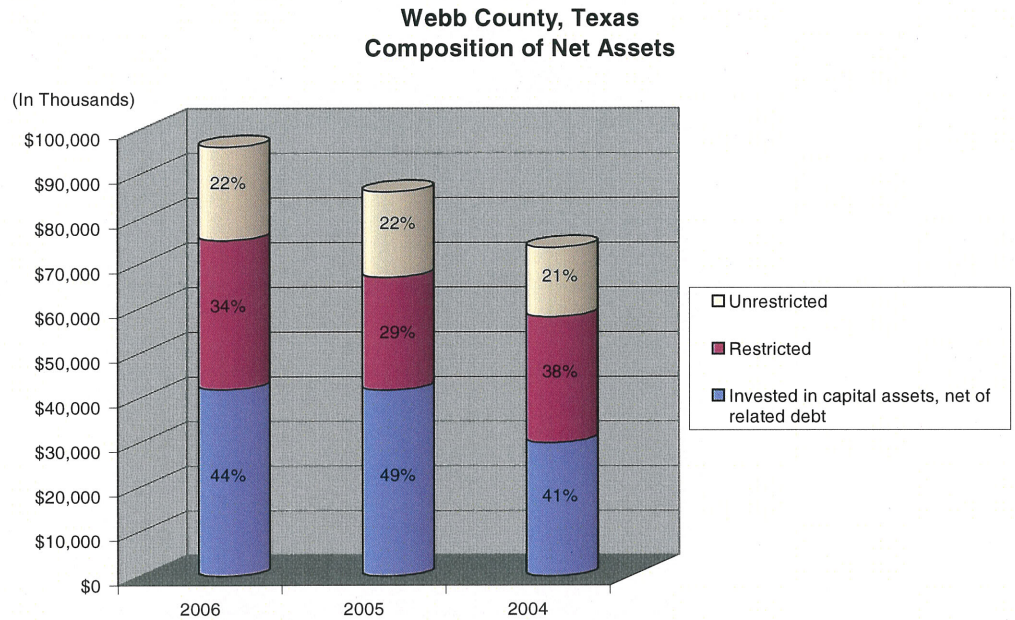
By far, the largest portion of the County's net assets, \$41,917,600 (43.6%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets, \$33,300,649 (34.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* \$20,893,576 (21.8%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Webb County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets. However, the business-type activities did report a deficit balance of \$56,722 in the unrestricted portion of net assets.



The following chart represents the composition of net assets for Webb County as a whole for the past three years.



The following table demonstrates the County's net assets increased by \$10,506,371 from the prior year.

Webb County, Texas Changes in Net Assets (in Thousands)						
	Governmental Activities		Business-type Activities		Total	
	2006	2005	2006	2005	2006	2005
<b>REVENUES</b>						
<b>Program revenues:</b>						
Charges for services	\$ 14,483	\$ 12,485	\$ 1,346	\$ 1,364	\$ 15,829	\$ 13,848
Operating grants and contributions	25,210	25,379			25,210	25,379
Capital grants and contributions	6,077	10,684			6,077	10,684
<b>General revenues:</b>						
Property taxes	42,410	38,674			42,410	38,674
Other taxes	12,220	11,567			12,220	11,567
Other	4,188	2,932	59	60	4,247	2,991
<b>Total Revenues</b>	<b>\$ 104,588</b>	<b>\$ 101,721</b>	<b>\$ 1,405</b>	<b>\$ 1,423</b>	<b>\$ 105,994</b>	<b>\$ 103,144</b>
<b>EXPENSES</b>						
<b>Program activities</b>						
<b>Primary government:</b>						
Governmental activities:						
General Government	\$ 17,296	\$ 15,830			\$ 17,296	\$ 15,830
Public Safety	10,936	9,948			10,936	9,948
Justice System	22,456	22,537			22,456	22,537
Health and Human Services	16,878	17,015			16,878	17,015
Infrastructure and Environmental Services	6,586	6,412			6,586	6,412
Correction and Rehabilitation	13,602	13,233			13,602	13,233
Community and Economic Development	2,799	2,230			2,799	2,230
Interest on Long-term Debt	3,199	3,107			3,199	3,107
<b>Business-type Activities</b>						
Webb County Water Utility			\$ 1,736	\$ 1,393	1,736	1,393
<b>Total Expenses</b>	<b>\$ 93,751</b>	<b>\$ 90,312</b>	<b>\$ 1,736</b>	<b>\$ 1,393</b>	<b>\$ 95,487</b>	<b>\$ 91,705</b>
Increase (decrease) in net assets						
before transfers	\$ 10,837	\$ 11,409	\$ (331)	\$ 30	\$ 10,506	\$ 11,439
Transfers	(166)	(80)	166	80		
Increase in net assets	\$ 10,671	\$ 11,329	\$ (165)	\$ 110	\$ 10,506	\$ 11,439
<b>Net assets - beginning of year (restated)</b>	<b>81,470</b>	<b>74,264</b>	<b>4,136</b>	<b>383</b>	<b>85,605</b>	<b>74,647</b>
<b>Net assets - end of year</b>	<b>\$ 92,141</b>	<b>\$ 85,593</b>	<b>\$ 3,971</b>	<b>\$ 492</b>	<b>\$ 96,112</b>	<b>\$ 86,086</b>

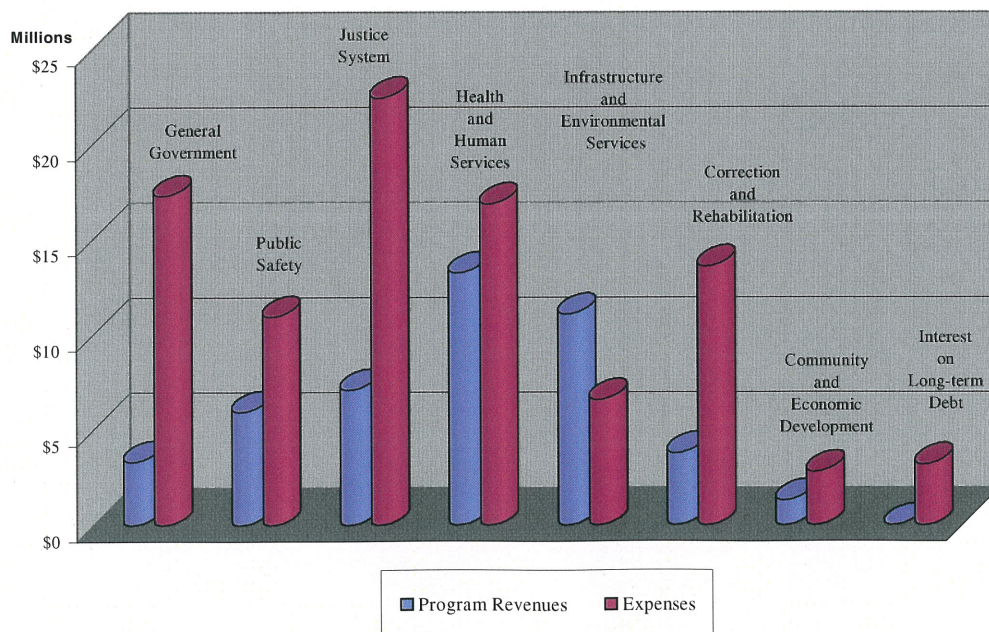
During the current fiscal year, the County's total revenues increased by \$2,849,498 (2.8%) and total expenses increased by \$3,781,893 (4.1%). Total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$10,506,371. Most of the growth reflects an increase in revenues from property taxes and charges for services as compared to the previous year.

## Governmental Activities

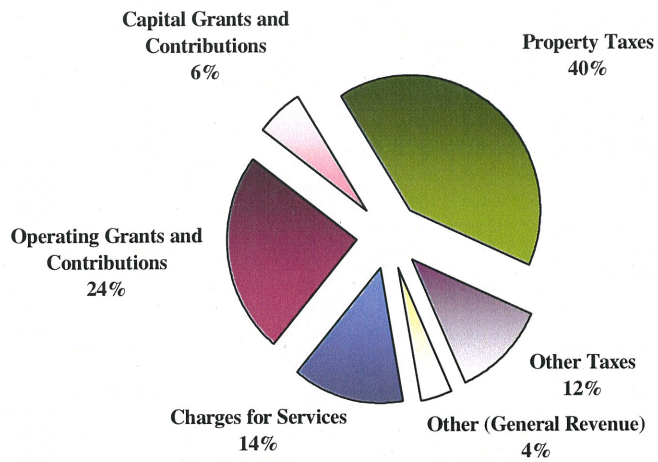
Governmental activities increased the County's net assets by \$10,671,050, resulting in 101.6% of the total growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by \$3.7 million (9.7%) from the previous fiscal year. The increase in revenues is the result of higher assessed taxable property values and residential growth.
- Revenues from charges for services increased by \$1,980,547 (14.3%).
- Special revenue taxes (sales and hotel/motel tax) increased by \$652,607 from the previous fiscal year.
- Expenses of governmental activities increased by \$3.4 million which is a 3.8% increase from the prior year. County-wide salary increases of 5% and a 20% increase in health and life insurance fringe benefits contributed to the increase.
- The most significant increases in expenses were evident in the functions of general government and public safety by \$1.5 million (9.3%) and \$988,351 (9.9%) from the previous fiscal year expenses, respectively.
- Adjustments to beginning net assets had a total effect of \$4,123,924 decrease. A significant adjustment was for reclassifications of capital assets that should have been transferred to the business-type activities in prior years in the amount of \$4,099,802.

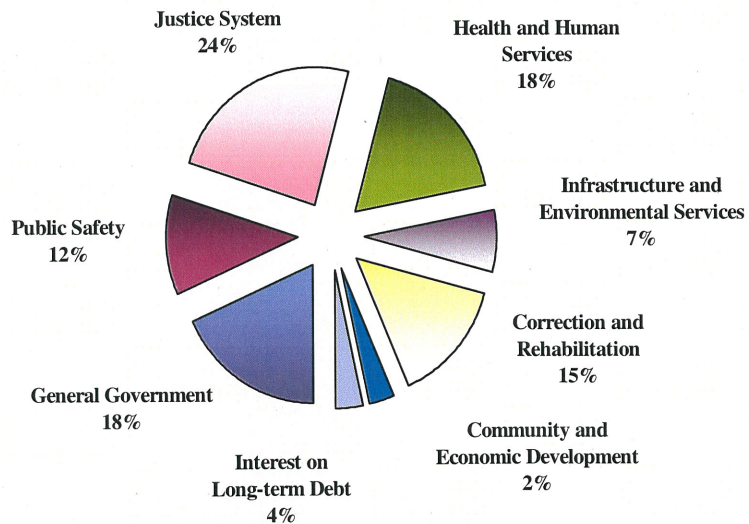
**Program Revenue and Expense- Governmental Activities**



### Revenues by Source - Governmental Activities



### Expenses by Function - Governmental Activities



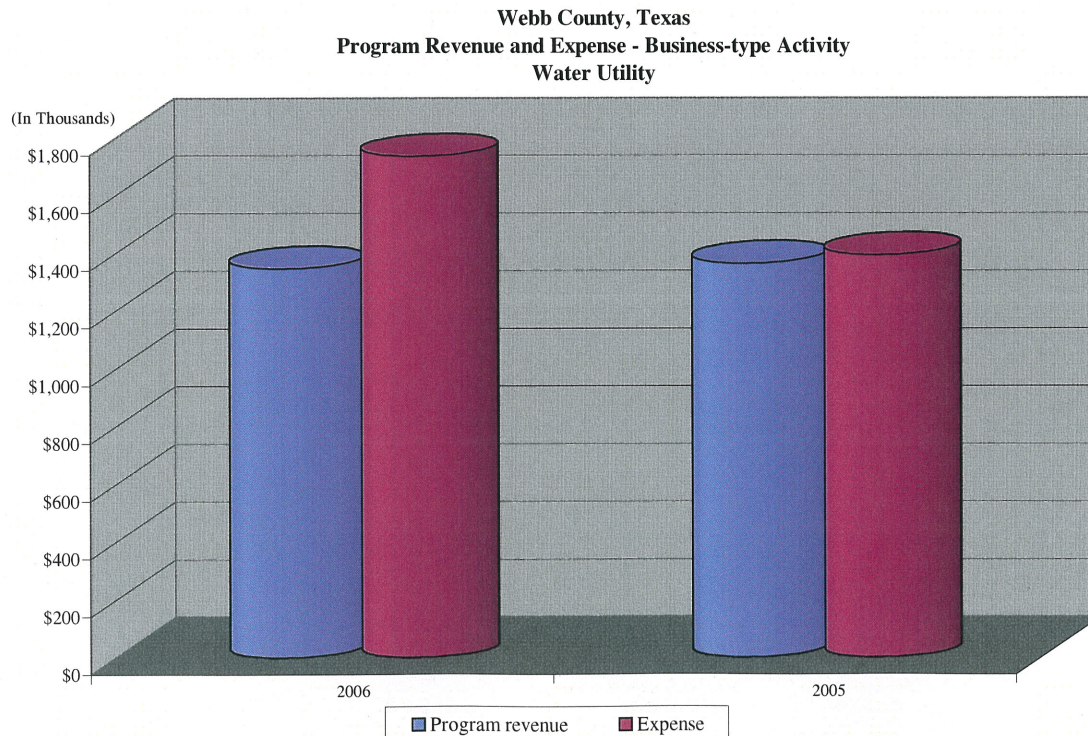


## **Business-type Activities**

Business-type activities decreased the County's net assets by \$164,679 and had an ending net asset balance of \$3,971,215. Key elements of the current year ending net asset balance are as follows:

- Adjustments for \$3,643,487 were made to beginning net assets. A significant adjustment in the amount of \$4,099,802 was a transfer from governmental activities for the construction of the Rio Bravo, Texas wastewater treatment plant and sanitary sewer collection system. Also, adjustments to beginning net assets for \$456,315 were made for capital assets that were reclassified and depreciated accordingly.
- Transfers in of \$166,414 from the general fund were made to assist with normal operations.
- Charges for services decreased by \$17,315 (1.3%), compared to the prior year. The decrease in collections was primarily due to a fraud scheme perpetrated by an employee. The amount of the fraud is estimated at \$60,000.
- Investment earnings, which are restricted for debt service payments, decreased by \$531 (0.9%) from the previous year.

*The following charts represent the fiscal year trends for the business-type activity.*



## **FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS**

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

### **Governmental Funds**

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$44,344,993, an increase of \$10,139,706 from the prior year.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$11,731,590, while the total fund balance was \$11,931,861. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 21.4 % of total General Fund expenditures.

The Fund Balance of the Webb County's General Fund increased by \$1,806,779 from the previous fiscal year. Key differences between last year's General Fund activities and this year's include:

- An increase in property values increased property tax revenues by \$3.6 million.
- Sales and miscellaneous taxes increased by \$1.5 million from the previous year. This represents an increase of \$1,434,100 or 13.47% for sales tax; an increase of \$39,219 for mixed drink tax and an increase of \$13,837 for bingo tax.
- Charges for services increased by \$846,621 from the previous year. The most significant increase was for electronic recording fees by \$439,266.
- Intergovernmental revenue increased by \$1,164,740, when compared to the previous year. The most significant increase is attributed to an increase in the per diem rate to house federal inmates in the Webb County Jail. The new rate is at \$56.84 compared to \$49.43 from the previous contract.
- Fines and forfeits increased by \$113,774 from the previous year, primarily as a result in an increase of non-traffic fines.

The **Head Start Fund** accounts for resources received by the Department of Health and Human Services - Administration for Children and Families. These resources are used for student's education, nutrition, physical and mental health, disability and medical services as well as parent's literary services. This fund does not contribute to the governmental fund balance at year end as the revenues received directly offset the expenses incurred. In addition to this, Webb County provided in-kind contributions (non-federal share) which exceeded the amount required by \$60,742. DHHS Appropriations Act 2006 authorized a 2007 budget of 1% less than the previous fiscal year ended August 31, 2006. In addition, the 2007 budget includes an award of one-time funds of \$252,500 for equipment purchases.

The **Juvenile Youth Village Fund** accounts for the \$11.3 million construction project which will house a juvenile detention center and possibly a juvenile justice alternative education program at a later date. Investment earnings earned increased by \$193,594 from the previous year. Current year capital outlay expenditures of \$1,241,101 represent 11% of the total project authorization.

### **Proprietary Funds**

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- Total *net assets* of the Water Utility Fund at year end totaled \$3,918,153. Of this amount, 92.4% is invested in capital assets net of related debt. Factors relating to the Water Utility fund have already been addressed in the discussion of the Webb County's business-type activities.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

At year end, general fund expenditures were less than budget estimates by \$2,333,222. General fund revenues were also less than budgeted estimates by \$328,375 resulting in a positive variance of \$2,004,847. The most significant variance was for sales and miscellaneous taxes revenues with a \$1.5 million positive variance. In addition, the Webb County Commissioner's Court approved transfers between functions which had no effect in the total appropriated budget.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The County's investment in capital assets for its governmental and business type activities as of September 30, 2006, amounted to \$122,358,756 (net of accumulated depreciation). The total increase in the County's net investment in capital asset for the

current fiscal year was 7.41%. The investments in capital assets include land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Infrastructure in progress costs for a water and wastewater project, an international bridge, rail road bridge, and for drainage and paving roads in colonias. The total costs are \$5,744,370. Also, road upgrades in the amount of \$358,105.
- Various ongoing construction projects with a total cost of \$2,812,220. The most significant increases were for the Juvenile Youth Village and Villa Antigua Cultural Center with approximately \$1.2 million and \$933,785 in costs respectively.
- Life Down Administration Building and Records Management Building for a combined cost of \$383,061.
- Addition of new law enforcement vehicles at a cost of \$825,775 and two brush master fire apparatus trucks at a cost of \$447,716.

**Webb County's Capital Assets**  
(net of depreciation)  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
Capital assets, not being depreciated:						
Land and improvements	\$ 6,577	\$ 6,577	\$ 216	\$ 216	\$ 6,794	\$ 6,794
Infrastructure in progress	29,810	31,945	3,864	5,452	33,675	37,398
Construction in progress	3,772	1,637			3,772	1,637
Total capital assets, not being depreciated	40,160	40,159	4,081	5,669	44,240	45,828
Capital assets, being depreciated, net:						
Infrastructure	18,184	13,062	5,975	364	24,158	13,426
Buildings	47,973	48,831	393	405	48,366	49,236
Furniture, fixtures and equipment	5,594	5,422	1	6	5,594	5,428
Total capital assets, being depreciated, net	71,751	67,315	6,368	775	78,119	68,090
<b>Total</b>	<b>\$ 111,910</b>	<b>\$ 107,474</b>	<b>\$ 10,448</b>	<b>\$ 6,444</b>	<b>\$ 122,359</b>	<b>\$ 113,918</b>

Additional information on the County's capital assets can be found in note IV C on pages 54 - 56 of this report.



### **Debt Administration**

At the end of the current fiscal year, the County had total bond debt outstanding of \$80,844,791. The governmental bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County and the business-type debt is payable from Webb County Water Utility self-supporting fees.

The County's total debt increased by \$8,636,106 (12%) from the previous fiscal year.

New borrowing during the year was \$12,405,000 in Certificates of Obligation, Series 2006 and lease purchases of \$37,790. These bonds were issued for the purpose of various capital expenditures. \$720,025 of the Certificates of Obligation, Series 2006, was allocated to business-type activities.

**Webb County's Outstanding Debt**  
General Obligation  
(in Thousands)

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>	<b>2006</b>	<b>2005</b>
Certificates of obligation	\$ 34,274	\$ 23,736	\$ 1,256	\$ 629	\$ 35,530	\$ 24,365
General obligation refunding bonds	7,465	7,540			7,465	7,540
Limited tax refunding bonds	21,627	23,183	1,956	1,949	23,583	25,132
Limited tax improvement bonds	9,670	10,095			9,670	10,095
Other lending requirements	830	1,250	3,520	3,580	4,350	4,830
<b>Total</b>	<b>\$ 73,865</b>	<b>\$ 65,805</b>	<b>\$ 6,733</b>	<b>\$ 6,157</b>	<b>\$ 80,598</b>	<b>\$ 71,962</b>

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of "A2" by Moody's, "A" by Standard & Poor's, and "A" by Fitch. By virtue of an insurance policy, the Certificates of Obligations, Series 2006, have received a rating of "Aaa" by Moody's and "AAA" by Standard & Poor's and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue up to 25% of its total assessed value of real property. The current debt limitation for the County of Webb is \$2,451,574,750 which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found in note IV G on pages 59 - 67 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The following economic factors were known as of the printing of this report:

- The unemployment rate for the County of Webb is currently 5.4%, which is a decrease from a rate of 5.6% a year ago. Although this is good news, Webb County's unemployment rate was still higher than the state and national average.
- Webb County employer's retirement contribution rate increased from 6.99% to 8.79% effective January 1, 2007.
- The real property assessed value for calendar year 2006 increased by \$959,480,200 (9.8%) from the previous calendar year.
- Webb County's and City Officials are now working together on various projects such as the construction of a fifth international bridge and a Juvenile Youth Village.
- The Juvenile Youth Village was originally estimated to cost about \$11.3 million in 2001 when funding was approved, but since it has risen to \$13.2 million because of increased construction costs. Investment earnings and the sale of a building are going to be used to offset most of the increase costs.
- The Webb County is constructing a 2<sup>nd</sup> railroad bridge connecting Mexico and the United States. This would be the 2<sup>nd</sup> railroad bridge built for Webb County in almost 100 years.
- Webb County issued Tax Notes, Series 2007, in the amount of \$1,000,680 to buy the Villa Antigua property.

All of these factors were considered in preparing the Webb County's budget for the 2007 fiscal year.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016. This report can also be found on the County's website at [www.webbcountytexas.gov](http://www.webbcountytexas.gov).



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**Webb County, Texas**  
**Statement of Net Assets**  
**September 30, 2006**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments	\$ 50,369,858	\$ 1,659,651	\$ 52,029,509
Receivables	11,056,680	227,517	11,284,197
Internal Balances	1,642,849	(1,642,849)	-
Due from Other Governmental Agencies	7,408,104	-	7,408,104
Inventories	204,466	11,940	216,406
Other assets	1,325,091	356,389	1,681,480
Capital Assets, not being depreciated:			
Land and improvements	6,577,370	216,295	6,793,665
Infrastructure in progress	29,810,248	3,864,252	33,674,500
Construction in progress	3,772,023	-	3,772,023
Capital Assets, being depreciated:			
Infrastructure	58,813,377	6,779,948	65,593,325
Buildings	74,452,579	496,623	74,949,202
Equipment and Furniture	28,940,410	378,885	29,319,295
Less: Accumulated Depreciation	(90,455,532)	(1,287,721)	(91,743,253)
Total Capital Assets	<u>111,910,475</u>	<u>10,448,282</u>	<u>122,358,757</u>
Total Assets	<u>183,917,523</u>	<u>11,060,930</u>	<u>194,978,453</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	12,091,134	261,166	12,352,300
Due to other governmental agencies	924,726	-	924,726
Unearned revenue	489,494	-	489,494
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	4,085,079	228,071	4,313,150
Accrued interest	500,480	55,684	556,164
Compensated absences	1,217,418	15,881	1,233,299
Claims and judgments	1,152,243	-	1,152,243
Due in more than one year			
Bonds, capital leases and contracts	69,779,954	6,504,674	76,284,628
Compensated absences	1,222,436	24,239	1,246,675
Claims and judgments	313,949	-	313,949
Total liabilities	<u>91,776,913</u>	<u>7,089,715</u>	<u>98,866,628</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	38,299,037	3,618,563	41,917,600
Restricted for:			
Capital projects	25,352,965	-	25,352,965
Debt service	1,090,566	409,374	1,499,940
Legislative	6,447,744	-	6,447,744
Unrestricted	20,950,298	(56,722)	20,893,576
Total net assets	<u>\$ 92,140,610</u>	<u>\$ 3,971,215</u>	<u>\$ 96,111,825</u>

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Activities**  
**For the Year Ended September 30, 2006**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u>
			<u>Operating Grants and Contributions</u>
<b>Primary government</b>			
Governmental Activities			
General Government	\$ 17,296,207	\$ 2,087,046	\$ 1,231,176
Public Safety	10,935,866	3,134,551	2,803,175
Justice System	22,456,105	4,660,414	2,429,331
Health and Human Services	16,877,807	238,969	13,019,181
Infrastructure and Environmental Services	6,585,998	4,235,115	765,009
Correction and Rehabilitation	13,601,562	126,668	3,658,296
Community and Economic Development	2,798,769	-	1,304,120
Interest on Long-term debt	3,198,673	-	-
Total governmental activities	<u>93,750,987</u>	<u>14,482,763</u>	<u>25,210,288</u>
Business-type activities			
Webb County Water Utility	1,736,292	1,346,221	-
Total business-type activities	<u>1,736,292</u>	<u>1,346,221</u>	<u>-</u>
Total primary government	<u>95,487,279</u>	<u>15,828,984</u>	<u>25,210,288</u>

**General revenues:**

**Taxes:**

Property taxes, levied for general purposes  
Property taxes, levied for debt service  
Hotel Motel occupancy tax  
Sales and miscellaneous tax  
Unrestricted investment earnings  
Miscellaneous

**Transfers**

Total general revenues, special items, and transfers  
Change in net assets

Net assets - beginning, restated  
Net assets - ending

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (13,977,985)		\$ (13,977,985)
-	(4,998,140)		(4,998,140)
-	(15,366,360)		(15,366,360)
-	(3,619,657)		(3,619,657)
6,076,953	4,491,079		4,491,079
-	(9,816,598)		(9,816,598)
-	(1,494,649)		(1,494,649)
-	(3,198,673)		(3,198,673)
<u>6,076,953</u>	<u>(47,980,983)</u>		<u>(47,980,983)</u>
-		(390,071)	(390,071)
-		(390,071)	(390,071)
<u>6,076,953</u>	<u>(47,980,983)</u>	<u>(390,071)</u>	<u>(48,371,054)</u>
	36,116,290	-	36,116,290
	6,294,045	-	6,294,045
	500,761	-	500,761
	11,718,938	-	11,718,938
	2,469,470	58,978	2,528,448
	1,718,943	-	1,718,943
	(166,414)	166,414	-
	<u>58,652,033</u>	<u>225,392</u>	<u>58,877,425</u>
	10,671,050	(164,679)	10,506,371
	81,469,560	4,135,894	85,605,454
<u>\$ 92,140,610</u>	<u>\$ 3,971,215</u>	<u>\$ 96,111,825</u>	

**Webb County, Texas**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2006**

	<u>General Fund</u>	<u>Headstart</u>	<u>Juvenile Youth Village</u>
<b>ASSETS</b>			
Cash and investments	\$ 13,248,657	\$ -	\$ 10,501,266
Taxes receivable, net	7,007,430	-	-
Due from other funds	12,746,335	355	-
Receivable from other governments	2,081,830	346,969	-
Other receivables	165,095	-	-
Inventories	200,271	-	-
Prepaid items	6,387	3,870	-
Total assets	35,456,005	351,194	10,501,266
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	4,132,019	56,054	117,140
Due to other funds	9,938,737	32,176	-
Payable to other governments	207,533	-	-
Deferred revenue	6,626,984	-	-
Other accrued expenditures	1,552,805	262,964	-
Other payables	1,066,066	-	6,165
Total liabilities	23,524,144	351,194	123,305
Fund balances:			
Reserved for:			
Inventories	200,271	-	-
Debt service	-	-	-
Capital projects	-	-	11,128,744
Other purposes	-	-	-
Unreserved, reported in:			
General Fund	11,403,485	-	-
Debt service	-	-	-
Capital projects	328,105	-	(750,783)
Special revenues	-	-	-
Total fund balances	11,931,861	-	10,377,961
Total liabilities and fund balances	\$ 35,456,005	\$ 351,194	\$ 10,501,266

The accompanying notes are an integral part of these financial statements.

<u>Nonmajor</u> <u>Governmental Funds</u>	<u>Total Governmental</u> <u>Funds</u>
\$ 20,948,584	\$ 44,698,507
1,349,134	8,356,564
4,460,068	17,206,758
3,874,249	6,303,048
74,528	239,623
4,195	204,466
5,348	15,605
<u>30,716,106</u>	<u>77,024,571</u>

2,298,002	6,603,215
3,243,667	13,214,580
27,327	234,860
1,763,569	8,390,553
440,161	2,255,930
908,209	1,980,440
<u>8,680,935</u>	<u>32,679,578</u>

4,195	204,466
582,490	582,490
7,584,182	18,712,926
4,780,594	4,780,594
-	11,403,485
358,038	358,038
7,062,717	6,640,039
1,662,955	1,662,955
<u>22,035,171</u>	<u>44,344,993</u>
<u>\$ 30,716,106</u>	<u>\$ 77,024,571</u>





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**Webb County, Texas**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets**  
**September 30, 2006**

Total fund balance, governmental funds	\$	44,344,993
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets		202,281,939
Deduct - accumulated depreciation		(90,376,231)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred		7,901,059
Accounts receivables and fines, net		2,368,603

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

1,117,932

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable ), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Add - bond discounts		209,480
Add - Deferred Amount for Refunding		749,608
Add - bond issuance cost		1,309,486
Deduct - bonds payable		(74,015,071)
Deduct - accrued interest on bonds payable		(500,480)
Deduct - bond premiums		(809,050)
Deduct - Arbitrage Rebate		(24,616)
Deduct - accrued compensated absences and other long-term liabilities		(2,417,042)

Net Assets of Governmental Activities in the Statement of Net Assets	\$	92,140,610
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The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>General Fund</u>	<u>Headstart</u>	<u>Juvenile Youth Village</u>
<b>REVENUES</b>			
Property Taxes	\$ 35,711,291	\$ -	
Sales and miscellaneous taxes	12,462,934	-	-
Fees and fines	406,381	-	-
Intergovernmental	3,283,652	7,710,742	-
Charges for services	3,821,420	-	-
Investment earnings	1,071,918	-	490,318
Miscellaneous	313,717	-	-
Grant matching	-	1,944,171	-
Total revenues	<u>57,071,313</u>	<u>9,654,913</u>	<u>490,318</u>
<b>EXPENDITURES</b>			
Current:			
General government	14,203,452	-	-
Public safety	7,649,328	-	-
Justice system	17,088,105	-	-
Health and human services	3,635,683	9,628,295	-
Infrastructure and environmental services	136,242	-	-
Corrections and rehabilitation	10,912,500	-	-
Community and economic development	1,210,185	-	-
Debt Service:			
Principal	-	23,563	-
Interest and other charges	-	3,055	-
Bond issuance costs	-	-	-
Capital outlay	53,740	-	1,241,101
Total Expenditures	<u>54,889,235</u>	<u>9,654,913</u>	<u>1,241,101</u>
Excess (deficiency) of revenues over expenditures	<u>2,182,078</u>	<u>-</u>	<u>(750,783)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Long-term debt issued	-	-	-
Capital leases issued	37,790	-	-
Premium (Discounts) on bonds issued	-	-	-
Transfers in	425,000	-	-
Transfers out	(842,194)	-	-
Proceeds from sale of equipment	4,105	-	-
Total other financing sources and uses	<u>(375,299)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,806,779	-	(750,783)
Fund balances - beginning, Restated	10,125,082	-	11,128,744
Fund balances - ending	<u>\$ 11,931,861</u>	<u>\$ -</u>	<u>\$ 10,377,961</u>

The accompanying notes are an integral part of these financial statements.

<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 6,890,788	\$ 42,602,079
500,761	12,963,695
4,309,762	4,716,143
17,347,904	28,342,298
4,018,214	7,839,634
697,152	2,259,388
1,014,406	1,328,123
1,115,355	3,059,526
<u>35,894,342</u>	<u>103,110,886</u>
2,011,751	16,215,203
2,950,281	10,599,609
2,970,567	20,058,672
3,362,263	16,626,241
5,539,446	5,675,688
2,377,276	13,289,776
1,200,669	2,410,854
3,593,674	3,617,237
3,035,562	3,038,617
263,111	263,111
11,585,307	12,880,148
<u>38,889,907</u>	<u>104,675,156</u>
<u>(2,995,565)</u>	<u>(1,564,270)</u>
11,684,974	11,684,974
-	37,790
(61,863)	(61,863)
1,609,902	2,034,902
(1,159,122)	(2,001,316)
5,384	9,489
<u>12,079,275</u>	<u>11,703,976</u>
9,083,710	10,139,706
12,951,461	34,205,287
<u>\$ 22,035,171</u>	<u>\$ 44,344,993</u>



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**Webb County, Texas**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended September 30, 2006**

Net change in fund balances - total governmental funds: \$ 10,139,706

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$13,238,268 exceeded depreciation \$4,682,175 in the current period. 8,556,094

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 1,419,611

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Debt issued:	
Long term debt issued	(11,684,974)
(Premium) discount on bonds issued	
Capital leases issued	(37,790)
Repayments	
Principal payments	3,617,237

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds	(77,941)
Bond issuance costs	324,975
Arbitrage rebate	(24,616)
Changes in inventory	39,391
Bad debt expenses	(1,858,440)
Compensated absences	(326,058)
Issuance cost expense	(129,526)
	(20,222)

Internal service funds are used by management to charge the costs of certain activities, such as employees' health benefits and the workers' compensation, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. 733,603

Change in net assets of governmental activities	\$ 10,671,050
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The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Net Assets**  
**Proprietary Funds**  
**September 30, 2006**

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>ASSETS</b>		
Current assets:		
Cash and investments	\$ 1,659,652	\$ 5,671,354
Accounts Receivable, net	224,292	-
Deferred charges	356,389	-
Due from other funds	2,056,146	303,014
Other receivables	3,225	-
Inventories	11,940	-
Total current assets	<u>4,311,644</u>	<u>5,974,368</u>
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure in progress	3,864,252	-
Infrastructure	6,032,321	-
Utility System	747,627	-
Buildings	496,623	-
Equipment and furniture	378,885	84,068
Less Accumulated depreciation	<u>(1,287,721)</u>	<u>(79,301)</u>
Total non-current assets	<u>10,448,282</u>	<u>4,767</u>
Total assets	<u><u>14,759,926</u></u>	<u><u>5,979,135</u></u>

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Net Assets**  
**Proprietary Funds**  
**September 30, 2006**

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	66,003	608,785
Salaries payable	23,095	-
Accrued interest payable	55,684	-
Due to other funds	3,752,057	2,599,284
Other accrued expenses	172,068	135,682
Compensated absences	15,881	22,812
Claims and judgments	-	1,127,627
Bonds, notes and loans payable	228,071	-
Total current liabilities	<u>4,312,859</u>	<u>4,494,190</u>
Non-current liabilities:		
Compensated absences	24,239	-
Claims and judgments	-	313,949
Bonds, notes and loans payable	6,504,674	-
Total non-current liabilities	<u>6,528,913</u>	<u>313,949</u>
Total liabilities	<u>10,841,772</u>	<u>4,808,139</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	3,618,563	4,767
Restricted for debt service	409,374	-
Unrestricted	(109,784)	1,166,227
Total net assets	<u>\$ 3,918,153</u>	<u>\$ 1,170,994</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	53,062	
Net assets of business-type activities	<u>\$ 3,971,215</u>	



**Webb County, Texas**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended September 30, 2006**

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
<b>REVENUES</b>		
Charges for services	\$ 1,311,321	\$ 9,359,085
Miscellaneous	34,900	-
Total operating revenues	<u>1,346,221</u>	<u>9,359,085</u>
<b>OPERATING EXPENSES</b>		
Personnel services	592,254	-
Contractual services	10,606	53,169
Utilities	259,898	-
Repairs and maintenance	59,307	-
Other supplies and expenses	184,470	2,401
Insurance claims and expenses	-	8,197,573
Depreciation	307,670	5,938
Total Operating Expenses	<u>1,414,205</u>	<u>8,259,081</u>
Operating income (loss)	<u>(67,984)</u>	<u>1,100,004</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest and investment revenue	58,978	210,285
Interest expense	(338,498)	-
Total non-operating revenue (expenses)	<u>(279,520)</u>	<u>210,285</u>
Income (loss) before contributions and transfers	(347,504)	1,310,289
Transfers in	166,414	12,640
Transfers out	-	(362,640)
Change in net assets	(181,090)	960,289
Total net assets - beginning, restated	4,099,243	210,705
Total net assets - ending	<u>\$ 3,918,153</u>	<u>\$ 1,170,994</u>
Change in net assets, per above		
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.	16,411	
Change in net assets of business-type activities (page 48)	<u>\$ (164,679)</u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For Year Ended September 30, 2006**

	Business Type Activities Enterprise Fund <u>Water Utility</u>	Governmental Activities Internal <u>Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 1,361,601	\$ 9,359,088
Premiums from participants		
Payments to employees	(590,646)	(8,207,859)
Payments to vendors, suppliers, and insurance administrators	(547,598)	
Internal Transactions	(457,420)	
Net cash provided by operating activities	<u>(234,063)</u>	<u>1,151,229</u>
<b>CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES</b>		
Transfers In	166,414	12,640
Transfers Out		(362,640)
Net cash provided by non capital financing activities	<u>166,414</u>	<u>(350,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Infrastructure	(5,602,256)	
Infrastructure in Progress	4,955,355	
Short Term Notes Payable	70,815	
Interest Paid on Debt	(315,969)	
Issuance Cost for Bonds	(16,198)	
Net cash provided by capital financing activities	<u>(420,127)</u>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment earnings	58,978	210,285
Net cash provided by investing activities	<u>58,978</u>	<u>210,285</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(428,798)</u>	<u>1,011,514</u>
Cash and pooled investments, beginning of year	2,088,450	4,659,840
Cash and pooled investments, end of year	\$ <u><u>1,659,652</u></u>	\$ <u><u>5,671,354</u></u>
<b>Reconciliation of operating income to net cash provided (used) by operations:</b>		
Operating income	\$ (67,984)	\$ 1,100,004
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	285,944	5,938
Amortization	21,726	
(Increase) Decrease in Due from Other Funds	524,016	2,094,452
(Increase) Decrease in Accounts Receivable	17,324	
(Increase) Decrease in Other Receivable	(1,944)	
(Increase) Decrease in Inventories	2,423	
Increase (Decrease) in Accounts Payable	1,262	56,091
Increase (Decrease) in Other Payables	(41,807)	29,121
Increase (Decrease) in Accrued Liabilities		(347,916)
Increase (Decrease) in Accrued Wages Payable	2,185	
Increase (Decrease) in Accrued Interest Payable	4,805	
Increase (Decrease) in Due to Other Funds	(981,436)	234,067
Increase (Decrease) in Funds Held In Trust		(2,164,740)
Increase (Decrease) in Short-Term Risk Liability		511,935
Increase (Decrease) in Long Term Risk Liability		(367,723)
Increase (Decrease) in Short Term Accrued Compensated Absences	1,408	
Increase (Decrease) in Long Term Accrued Compensated Absences	(1,985)	
Total adjustments	<u>(166,079)</u>	<u>51,225</u>
Net cash provided by operating activities	\$ <u><u>(234,063)</u></u>	\$ <u><u>1,151,229</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2006

	<u>Investment</u> <u>Trust Funds</u>	<u>Employee Retiree</u> <u>Insurance Trust Fund</u>	<u>Agency Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ 17,143,144	\$ 350,679	\$ 13,679,535
Other receivables	15,935,510	31	605,565
Total assets	<u>33,078,654</u>	<u>350,710</u>	<u>14,285,100</u>
<b>LIABILITIES</b>			
Accounts payable	32,078,654	170,235	40,854
Due to other governments	-	-	3,258,727
Refunds payable and others	-	-	10,985,519
Total liabilities	<u>32,078,654</u>	<u>170,235</u>	<u>\$ 14,285,100</u>
<b>NET ASSETS</b>			
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u>\$ 180,475</u>	

The accompanying notes are an integral part of these financial statements.

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2006**

	<u>Investment</u> <u>Trust Funds</u>	<u>Employee Retiree</u> <u>Insurance Trust Fund</u>
<b>ADDITIONS</b>		
Contributions:		
Employer	\$ -	\$ -
Plan Members	-	53,530
Total contributions	-	53,530
Investment earnings:		
Interest	741,228	11,757
Total net investment earnings	741,228	11,757
<b>Other Additions:</b>		
Fees and collections	-	-
Grazing lease and royalties	1,933,000	-
Transfers in	16,121,040	150,000
Total other additions	18,054,039	150,000
Total additions	18,795,267	215,287
<b>DEDUCTIONS</b>		
Benefits	-	17,811
Claims	-	115,069
Administrative	-	26,277
Education	16,143,144	-
Transfers out	16,121,040	-
Total deductions	32,264,184	159,157
Change in net assets	(13,468,917)	56,129
Net assets - beginning	14,468,917	124,346
Net assets - ending	\$ 1,000,000	\$ 180,475

The accompanying notes are an integral part of these financial statements.



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**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Webb County, Texas (County) was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (U.S. Census 2000) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for a four-year term from four election precincts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

**A. REPORTING ENTITY**

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the County, two component units are blended as though they are part of the primary government. The reporting funds of the component units listed below are included in the special revenue funds section of the County's Comprehensive Annual Financial Report (CAFR). These component units do not issue separately audited financial statements. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office or through the County's Website.

Webb County Auditor  
1110 Washington, Suite 201  
Laredo, Texas 78040

[http://www.webbcountytexas.gov/County\\_Auditor/Financial\\_Reports/CAFR/cafr.html](http://www.webbcountytexas.gov/County_Auditor/Financial_Reports/CAFR/cafr.html)

**Blended Component Unit** The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

**Blended Component Unit** The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

## **B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The basic financial statements include both government-wide and fund financial statements on all of non-fiduciary activities of the primary government and its components units. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (general government, public safety, justice system, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, intergovernmental revenues, and miscellaneous, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues from fees, fines, and forfeitures, licenses and permit fees, and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund service provided and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct cost and program revenues reported for the variance functions concerned.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.



**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (general government, public safety, justice system, etc.). The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (investment trust funds, pension trust fund, and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated in the government-wide statements.

The focus of the revised reporting model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type activities, as well as the fiduciary funds, (by type). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the financial information.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

**1. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

**Accrual:**

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**Modified Accrual:**

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Property taxes, sales taxes and mixed drink taxes and bingo taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

**2. FINANCIAL STATEMENT PRESENTATION**

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

**GOVERNMENTAL FUNDS:**

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the County's governmental funds.

**General Fund** is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Head Start Program Fund, which is one of the special revenue funds, is presented as a major fund. Head Start revenues are received from the U. S. Department of Health and Human Services –Administration for Children and Families. Eligible participants are provided with education, nutrition, physical and mental health, disability and medical services. Head Start revenues are also used to provide literacy services for eligible parents. In addition to this, Webb County provides in-kind contributions as non-federal share. Other non-major special revenues funds are created as deemed appropriate.

**Debt Service Funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

**Capital Projects Funds** are used to account for the financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The Juvenile Youth Village fund is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community, funded by Limited Tax Improvements Bonds, Series 2002. Other non-major capital projects are created as deemed appropriate.

**PROPRIETARY FUND TYPES:**

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

**Enterprise Funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

**Internal Service Funds** are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

The Webb County Employees Health Benefit internal service fund accounts for the County employees' medical and dental premiums and claim payments. The Worker's Compensation Reserve internal service fund accounts for the County's self insurance of workmen's compensation premiums and claim payments.

**FIDUCIARY FUNDS:**

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are excluded in the government-wide presentation of the financial statements.

**Investment Trust Funds, Other Employee Benefit Trust Fund and Agency Funds** The County reports three trust funds and seven agency funds as Nonmajor fiduciary funds. Agency funds are used account for assets held by the County as an agent on behalf of various third parties outside the primary government.

The Permanent School Investment Trust Fund accounts for interest income and other revenues earned for the benefits of various independent school districts in the County. The Available School Investment Trust Fund accounts for the annual distribution to the independent school districts earned by the Permanent School Fund. The Court approved before the year end to make \$ 16,121,040 distribution and \$ 22,105 from the Available School Fund except for one million dollars from the Permanent School Fund to the various school districts. The distributions are restricted to the district's capitalization projects and/or debt service payments requirements.

The Employees Retiree Insurance Trust Fund accounts for retirees' insurance benefits. The County's risk management department has contracted to prepare the actuarial for 2006 to determine its actuarial liability although is not obligated to comply with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions until 2007. The actuarial report will provide assistance in also determining the extend benefits are offered for booking next year's liability.

**Non-Current Governmental Assets/Liabilities:**

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

**D. ASSETS, LIABILITIES AND FUND EQUITY**

**1. DEPOSITS AND INVESTMENTS**

The County's cash and cash equivalents include cash on hand, demand deposits, certificate of deposits and money market with a maturity date of 90 days or less from the date of purchase.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty. State statutes and the County's official Investment Policy authorize the County to invest in obligations of or guaranteed by the United States government, certificates of deposit, investment pools authorized by the Public Funds Investments Act, mutual funds and money market mutual funds and repurchase agreements.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. All investment income is recognized as revenues in the appropriate fund's statement of revenues, expenditures and changes in fund balance. Deposit and Investments Risk Disclosures are in accordance with GASB Statement No. 40.

**Pooled Cash** - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

**Bank Overdraft** - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues or capital projects' grant funds on a reimbursement basis.

## **2. INVENTORIES**

Inventories are valued at cost, which approximates fair value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

## **3. CAPITAL ASSETS AND DEPRECIATION**

**Capital Assets** – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at

**Webb County, Texas**  
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estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump stations	40 years

#### **4. INTERFUND TRANSACTIONS**

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfer the expenditures and transfers of resources to provide services construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

#### **5. DUE FROM OTHER GOVERNMENTAL UNITS**

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

#### **6. FUND EQUITY**

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

#### **7. CAPITAL GRANT**

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable contributed capital.

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**8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS**

Other assets held are recorded and accounted for at cost. In the governmental funds, premiums discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as debt service expenditures. Bond premiums and discounts are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue.

As part of the reconciliation and presentation at the government-wide level these costs are adjusted and reflected similarly to proprietary funds.

**Governmental Activities:**

Unamortized Bond Issuance Costs	1,309,486
Prepaid Expenses	6,650
Deposits	8,955
Total	\$ <u>1,325,091</u>

**Business Activities:**

**Proprietary Fund:**

Enterprise Fund	
Unamortized Bond Issuance Costs	356,389
Total	\$ <u>356,389</u>

**9. RECLASSIFICATION**

Certain September 30, 2005 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2006.

**10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE**

**Governmental Activities**

The following prior period adjustments were made to the governmental activities and governmental funds:

**Webb County, Texas**  
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The governmental activities beginning fund balance was adjusted \$ (4,099,802) for the construction of the Rio Bravo, Texas wastewater treatment plant and sanitary sewer collection system capital grant reported in infrastructure and infrastructure in progress that should have been transferred at completion to the business-type activities during prior years.

The governmental activities beginning fund balance was adjusted \$ (13,558) for the Larga Vista building expansion previously reported in construction in progress that should have been placed in service during prior years have been reclassified and depreciated, accordingly.

The General Fund's fund balance was adjusted \$ (12,629) for accounts payables for the estimated amount due to the delinquent tax attorneys reported as a restatement of the beginning fund balance and the beginning governmental activities net assets for 2005.

The Help America Vote Act special revenue fund was adjusted \$ (2,984) for travel expenditures that were determined eligible and a credit for \$ 2,984 was adjusted for the Election Contract Service special revenue fund both reported as a restatement of the beginning fund balance and the beginning governmental activities net assets for 2005.

The CJD Laredo Multi-Agency Narcotics Task Force special fund was adjusted \$ (1,540) for a portion of annual leave not determine eligible reported as a restatement of the beginning fund balance and the beginning governmental activities net assets for 2005.

The Community Justice Assistance Division (CJAD) special revenues funds was adjusted for a total \$(11,145); CJAD Day Reporting Center \$ (4,028), CJAD Treatment Incarceration Program \$(4,712), CJAD Mentally Impaired Caseload \$(2,645) grants refund payable and \$240 for CJAD Basic Supervision Program for corrections to payroll fringe benefits reported as a restatement of the beginning fund balances and the beginning governmental activities net assets for 2005.

The Juvenile Justice Alternative Education Program special fund was adjusted \$ 14,749 to correct grant receivable and revenues for the previous year reported as a restatement of the beginning fund balance and the beginning governmental activities net assets for 2005.

The total effect to governmental activities was a decrease of \$ (4,123,924) to the beginning fund balance as of October 1, 2005.

### **Business-type Activities**

The following prior period adjustments were made to the business-type activities:

The business-type activities beginning fund balance was adjusted \$ 4,099,802 for the construction of the Rio Bravo, Texas wastewater treatment plant and sanitary sewer collection system for a capital grant reported in infrastructure and infrastructure in progress that should have been transferred at completion from the governmental activities during prior years.



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The business-type activities beginning fund balance was adjusted \$ (356,363) for depreciation for the Rio Bravo, Texas wastewater treatment plant and sanitary sewer collection system for a capital grant previously reported in infrastructure in progress that should have been placed in service during prior years that have been reclassified and depreciated accordingly.

The business-type activities beginning fund balance was adjusted \$ (99,952) for deprecation for the Rio Bravo, Texas Water Storage Tank and engineering services previously reported in infrastructure in progress that should have been placed in service during prior years that have been reclassified and depreciated accordingly.

The total effect to business-type activities was an increase of \$ 3,643,487 to the beginning fund balance as of October 1, 2005.

## **II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FIANANCIAL STATEMENTS**

### **A. Explanation of certain differences between the proprietary fund statement of net assets and the government-wide statements of net assets**

The proprietary fund statement of net assets include a reconciliation between net asset – total enterprise fund and net assets of business-type activities as reported in the government-wide statements of net assets. The description of the sole elements of that reconciliation is “Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds.” The details of the \$ 53,062 difference are as follows:

Internal receivable representing charges in excess of cost to business-type activities – prior years	\$ 36,651
Internal receivable representing charges in excess of cost to business-type activities – current year	<u>16,411</u>
Net adjustment to increase net assets – total enterprise fund to arrive at net assets – business-type activities	<u>\$ 53,062</u>

## **III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **A. EXCESS EXPENDITURES OVER APPROPRIATIONS**

An excess of expenditures / expenses over appropriations were incurred for the following governmental funds as of September 30, 2006:

<u>Governmental Accounts</u>	<u>Appropriations</u>	<u>Expenses / Expenditures</u>	<u>Excesses</u>
Proprietary Funds:			
Internal Service Funds:			
Webb County Worker's Compensation Reserve Fund	\$ 935,160	996,300	61,140
Total\$	<u>935,160</u>	<u>\$ 996,300</u>	<u>\$ 61,140</u>

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The \$ 61,140 excess for the Webb County Workers Compensation resulted from claims paid. The Workers Compensation fund transfer out \$ 12,640 to eliminate the Webb County Employees Health Benefits Fund deficit at year end. Revenues and the fund balance absorbed the excess expenses.

**B. DEFICIT FUND EQUITY**

The Community Justice Assistance Division – Basic Supervision Program Special Revenue Fund had a deficit fund balance as of September 30, 2006:

The Special Revenue Fund – The Community Justice Assistance Division – Basic Supervision Program had a fund balance deficit of \$ 203,218 which exists due to expenditures exceeding revenues. The state funded program is in the first year of its biennial budget. The program director has implemented personnel hiring freezes and monitoring expenditures for the second half of the biennial budget to eliminate the deficit fund balance.

The Enterprise Fund - Webb County Water Utility had a deficit fund balance as of September 30, 2006:

The Enterprise Fund – Webb County Water Utility had an unreserved retained earning fund balance deficit of \$ 109,784 which exists due to expenses exceeding revenues. The County conducted a water and sewer rate study by the NADBank in order to meet the fund's expenses, capital improvements, debt service requirements and the Texas Water Development Board's bond order covenants. The commissioners' court approved a \$ 120,000 transfer from the General Fund in the 2007 budget. The Webb County Commissioners' Court approved a rate increase on October 10, 2006 effective January 1, 2007.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT**

**CASH** - At September 30, 2006 the carrying amount of the County's deposits was \$ 4,949,657 and the bank balance was \$ 5,530,918 for governmental activities. The fiduciary funds carrying amount of the County's deposits was \$ 6,222,091 and bank balance was \$ 6,448,107. Of the bank amounts, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

**CASH EQUIVALENTS** - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code provide for the creation of public funds investment pools through which political subdivisions and other entities may invest public funds.

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Pursuant to subchapter G of chapter 404, the Comptroller of Public Accounts administers the Texas Local Government Investment Pools (the TexPool Portfolios) as public funds investment pools through the Texas Treasury Safekeeping Trust Company. The TexPool portfolio is designed and managed to ensure that it maintain its AAAM rating (or the equivalent) by a nationally recognized statistical rating organization. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment total \$ 68,589,132 (\$ 45,065,932 for governmental activities, \$ 1,659,502 for business-type activities, and 21,863,698 for fiduciary funds) are reported as cash equivalent. Texpool's net assets value is 1.00002% of the County's carrying value as of September 30, 2006. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

The Texas Short Term Asset Reserve Fund (TexSTAR) is a local government investment pool organized under the authorized of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Investment Act, Chapter 2256, Texas Government Code. TexSTAR was created in April 2002 by contract among its participating governmental units and is governed by a board of directors JPMorgan Fleming Asset Management, Inc. and First Southwest Asset Management, Inc. act as co-administrators, providing investment management services and participant services and marketing, respectively. JPMorgan Chase Bank and/or its subsidiary, J.P. Morgan Investor Service Inc., provide custodial, transfer agency, fund accounting, and depository services. TexSTAR portfolio shall be designed and managed to ensure that it will meet all the requirements necessary to maintain an AAAM rating (or the equivalent) by a nationally recognized investment rating firm. There is twenty-four hour fund availability of these funds; therefore, the investment of \$325,871 is also reported as cash equivalent. TexSTAR's net asset value is 1.000249% of the County's carrying value as of September 30, 2006. Accordingly, the fair value of the position in TexSTAR is the same as the value of TexSTAR shares. All securities in the portfolio shall be marked to market daily, and if the ratio of the market value of the Fund portfolio divided by the book value of the portfolio is less than .995 or greater than 1.005, TexSTAR shall sell portfolio holding as required to maintain the ratio between .995 and 1.0005. However, the \$1.00 per unit value is not guaranteed or insured by TexSTAR or the co-administrators.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, TexSTAR held no derivative securities. TexSTAR investment policy does not allow for derivative investments and commercial paper.

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Cash and cash equivalents and investments are combined in the Financial Statements as follows:

<u>Financial Statements</u>	<u>Primary Government</u>		<u>Fiduciary Funds</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	
Cash on hand	\$ 12,893	149	
Deposits	4,965,162		6,222,091
Money market accounts			18,781
Certificates of deposit			3,068,788
Texpool State Investment Pool	45,065,932	1,659,502	21,863,698
TexStar Investment Pool	325,871		
Total Cash and Cash Equivalents	<u>\$ 50,369,858</u>	<u>1,659,651</u>	<u>31,173,358</u>

<u>Reconciliation of Bank overdraft Per Fund Type</u>	<u>Negative Pooled Cash</u>
Internal Service Funds	
Hammerman & Gainer	\$ 15,505
Total Bank Overdraft Balance	<u>\$ 15,505</u>

The Webb County Workers Compensation Funds bank account had a negative cash balance as of September 30, 2006.

## 1. Investments

The investment policies adopted by the Court are in accordance with the laws of the State of Texas. The policies identify investment policy, investment strategies, investment guidelines and investment management.

The County demand deposits and bank certificates of deposits are fully covered by collateral held in the County name by the County's agent, the Federal Reserve Bank of Dallas. The County's collateral agreements require the fair value of securities held by its agents to exceed the total amount of cash and investments held by International Bank of Commerce (depository bank).

## 2. Interest Rate Risk

All investments carry the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The County manages its exposure to interest rate risk by limiting the weighted average days to having the majority of the investments portfolio in external investment pools. As of September 30, 2006 the County was in compliance with all its investment guidelines to manage interest rate risk.

**Webb County, Texas**  
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At year end, the County investment balances were as follows:

Primary Government

<u>Investment Type</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Fiduciary Funds</u>	<u>Weighted Average Days to Maturity</u>	<u>Standard &amp; Poor's Credit Rating</u>
Money market accounts	\$		18,781	Less than 90	
Certificates of deposits			100,449	Less than 90	
Certificates of deposits			2,858,424	Less than 365	
Certificates of deposits			109,915	More than 1 year and Less than 2 years	
				34 (1)	
TexPool Investment Pool	45,065,932	1,659,502	21,863,698	54 (2)	AAAm
				10 (1)	
TexStar Investment Pool	325,871			28 (2)	AAAm
Total	\$ 45,391,803	1,659,502	24,951,267		

(1) This weighted average maturity calculation uses the SEC Rule 2A-7 definition for stated maturity for any floating rate instrument held in the portfolio to determine the weighted maturity for the pool.

(2) This weighted average maturity calculation uses the final maturity of any floating rate instrument held in the portfolio to calculate the weighted average maturity for pool.

### 3. Credit Risk and Concentration of Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer.

The County is authorized by statute and its investment policy to invest in obligations of, or guaranteed by the United States Government (investments shall not constitute more than 75% of the portfolio), certificates of deposits (investments shall not constitute more than 20% of the portfolio), investment pools (investments may constitute up to 100% of the portfolio), mutual funds and money market mutual funds (investments not more than 80% the County's monthly average fund balance may be invested in the aggregate separately or collectively of the portfolio) and repurchase agreements (investments shall not constitute more than 50% of the portfolio). The County and District Clerk four percent of certificates of deposits are mandates by the court orders.

In addition investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 15% of the portfolio of the General fund, Special Revenue Funds, Enterprise Fund, Internal Service Funds and Fiduciary Funds.

**Webb County, Texas**  
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Capital Projects Funds investments will not have a maturity greater than twelve months from date of purchase, unless the Commissioners Court authorizes an investment with a longer maturity and the investment will not constitute more than 25% of the portfolio.

Investment by Issuer	Market Value of Collateral	Primary Government		Fiduciary Funds	Percentage of Portfolio
		Governmental Activities	Business-type Activities		
Laredo National Bank		\$		1,457,601	2.02%
International Bank of Commerce				259,833	0.36%
Commerce Bank				490,287	0.68%
Well Fargo Bank NA				46,451	0.06%
Falcon International Bank				720,620	1.00%
First National Bank				112,777	0.16%
TexPool Investment Pool					
Government Securities - Agencies		9,508,912	350,155	4,613,240	20.10%
Repurchase Agreements	1.02% of book value	35,557,020	1,309,347	17,250,458	75.16%
TexStar Investment Pool					
Government Securities - Agencies		97,142			0.13%
Repurchase Agreements	1.02% of book value	228,729			0.32%
Total Investment by Issuer		\$ 45,391,803	1,659,502	24,951,267	100.00%

#### 4. Custodial Credit Risk

Investments are exposed to custodial credit risk if the investments are uninsured, are not registered in the County's name and are held by the counterparty. In the event of the failure of the counterparty, the County may not be able to recover the value of its investments that are held by the counterparty. As of September 30, 2006 all of the County's investments are held in the County's name.

In accordance with the County's investment policy, all funds held by an insured state or national bank domiciled in Texas in demand deposits or in certificates of deposits shall be secured by the FDIC and/or by 102% in pledged collateral. All funds held in certificates of deposits by a saving bank domiciled in Texas must be fully secured by the FDIC. The County recognizes that The FDIC insurance is only available up to maximum per account of \$100,000. Funds held by banks domiciled in Texas are not insured by the FDIC shall be pledged as collateral for at a rate of 102% collateral, any of the following book entry securities: 1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions approved by the Attorney General of Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of

**Webb County, Texas**  
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Texas, 2) obligations of the United States or its agencies and instrumentalities, excluding mortgage securities or 3) any other obligation or securities authorized to be collateral securing the funds of counties under the laws of the State of Texas. All collateral shall be placed with an independent third party financial institution for safekeeping, with original safekeeping receipts issued to the County.

**B. RECEIVABLES**

Accounts, billings, and taxes receivables and related allowances are as follows:

<u>Receivables</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Tax Receivable - Delinquent	7,612,967	
Billings Receivable		224,292
Accounts Receivable	239,623	3,225
Fines Receivable	2,749,141	
Probation Fees Receivable	381,538	
Notes Receivable	72,099	
Accrued Interest Income	1,312	
Total Receivables \$	<u>11,056,680</u>	<u>\$ 227,517</u>

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the governmental statements, property taxes expected to be collected are reported as deferred. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	\$ 6,626,984	
Properties taxes receivables – Road and Bridge Fund	185,971	
Properties taxes receivables – Debt Service Fund	1,088,104	
Grant drawdown prior to meeting all eligibility requirements		489,494
Total \$	<u>7,901,059</u>	<u>\$ 489,494</u>

**C. CAPITAL ASSETS**

**Webb County, Texas**  
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Capital asset activity for the fiscal year ended September 30, 2006 was as follows:

	Ending Balance 9/30/2005	<u>Increases</u>	<u>Decreases</u>	Ending Balance 9/30/2006
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 6,577,370			\$ 6,577,370
Infrastructure in progress	31,945,151	7,248,361	9,383,265	29,810,248
Construction In progress	1,636,502	2,805,936	670,417	3,772,022
Total capital assets, not being depreciated	<u>40,159,024</u>	<u>10,054,298</u>	<u>10,053,682</u>	<u>40,159,640</u>
Capital assets, being depreciated:				
Infrastructure	52,991,866	6,242,684	421,175	58,813,375
Buildings	73,336,597	1,115,985		74,452,581
Furniture, fixtures, and equipment	26,819,703	2,160,391	39,683	28,940,411
Total capital assets, depreciated	153,148,165	9,519,059	460,858	162,206,367
Less accumulated depreciation for:				
Infrastructure	(39,930,099)	(739,283)	39,948	(40,629,434)
Buildings	(24,505,377)	(1,974,168)		(26,479,545)
Furniture, fixtures, and equipment	(21,398,034)	(1,988,203)	39,683	(23,346,553)
Total accumulated depreciation	<u>(85,833,510)</u>	<u>(4,701,654)</u>	<u>79,631</u>	<u>(90,455,532)</u>
Total capital assets, being depreciated, net	<u>67,314,656</u>	<u>4,817,406</u>	<u>381,227</u>	<u>71,750,835</u>
Governmental activities capital assets, net	<u><u>\$107,473,679</u></u>	<u><u>14,871,704</u></u>	<u><u>10,434,909</u></u>	<u><u>\$111,910,475</u></u>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 216,295			\$ 216,295
Infrastructure in progress	5,452,414	596,397	2,184,559	3,864,252
Total capital assets, not being depreciated	<u>5,668,709</u>	<u>596,397</u>	<u>2,184,559</u>	<u>4,080,547</u>
Capital assets, being depreciated:				
Infrastructure	405,135	6,374,813		6,779,948
Buildings	496,623			496,623
Furniture, fixtures, and equipment	378,885			378,885
Total capital assets, depreciated	1,280,643	6,374,813		7,655,456
Less accumulated depreciation for:				
Infrastructure	(41,322)	(764,124)		(805,446)
Buildings	(91,568)	(12,416)		(103,984)
Furniture, fixtures, and equipment	(372,623)	(5,669)		(378,292)
Total accumulated depreciation	<u>(505,513)</u>	<u>(782,209)</u>		<u>(1,287,722)</u>
Total capital assets, being depreciated, net	<u>775,129</u>	<u>5,592,604</u>		<u>6,367,734</u>
Business-type activities capital assets, net	<u><u>\$ 6,443,839</u></u>	<u><u>6,189,001</u></u>	<u><u>2,184,559</u></u>	<u><u>\$ 10,448,282</u></u>



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Depreciation expense was charged to functions / programs of the primary government as follows:

**Governmental activities:**

General Government	\$ 1,044,490
Public Safety	561,230
Justice System	583,946
Health and Human Service	262,967
Infrastructure and Environmental Services	1,443,063
Correction and Rehabilitation	404,160
Community and Economic Development	395,859
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>5,938</u>
Total depreciation expense - governmental activities	<u><u>\$ 4,701,654</u></u>

**Business-type activities:**

Total depreciation expense - business-type activities	<u><u>\$ 782,209</u></u>
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**D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Bank overdraft	\$ 15,505	\$
Accounts payable	7,669,291	66,003
Accrued wages	2,258,500	23,095
Other liabilities	1,233,436	11,448
Restitution payable	130,462	
Retainage payable	783,941	115,175
Customer deposits		<u>45,446</u>
Total Accounts Payable and Accrued Liabilities	<u><u>\$ 12,091,134</u></u>	<u><u>\$ 261,166</u></u>

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**E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2006 were:

<b>Primary Government</b>	<b>Interfund Receivables</b>	<b>Interfund Payables</b>
<b>Governmental Funds</b>		
General Fund	\$ 12,746,335	\$ 9,938,737
Head Start	355	32,176
Nonmajor Governmental Funds	4,460,068	3,243,667
Governmental Funds Subtotals	<u>17,206,759</u>	<u>13,214,580</u>
<b>Proprietary Funds</b>		
Enterprise Fund	2,056,146	3,752,057
<b>Internal Service Funds</b>		
Employee Health Benefits	134,646	168,368
Workers Compensation Reserve	168,368	2,430,916
Internal Service Funds Subtotals	<u>303,014</u>	<u>2,599,284</u>
<b>Total</b>	<u>\$ 19,565,920</u>	<u>\$ 19,565,920</u>

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2006, transfers were as follows:

Interfund transfers:

Transfers In:						
	General Fund	Nonmajor Governmental Funds	Water Utilities Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total
Transfers Out:						
General Fund	\$	\$ 675,780	\$ 166,414	\$	\$	\$ 842,194
Nonmajor Governmental Funds	225,000	934,122				1,159,122
Internal Service Funds	200,000			12,640	150,000	362,640
Fiduciary Funds					16,121,040	16,121,040
<b>Total</b>	<u>\$ 425,000</u>	<u>\$ 1,609,902</u>	<u>\$ 166,414</u>	<u>\$ 12,640</u>	<u>\$ 16,271,040</u>	<u>\$ 18,484,996</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
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The Court approved the general fund transfers \$ 80,000 and \$ 86,414 to the Utility Company to fund a partial portion of the debt service requirements and to eliminate fund's deficit, respectively. The Court also approved the \$ 12,640 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to eliminate the fund's deficit

**F. LEASES**

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund, and the U.S. Department of Health and Human Service - Head Start Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

The assets acquired through capital lease are as follows:

Asset:	Governmental Activities
Buildings	\$ 82,905
Equipment	3,137,056
Less: Accumulated Depreciation	(2,310,930)
Total	<u>\$ 909,030</u>

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2006, were as follows:

<u>Year Ending September 30</u>	Governmental Activities
2007	\$ 103,462
2008	96,807
2009	62,979
2010	62,979
2011	62,979
2012 - 2013	<u>78,282</u>
Total minimum lease payments	467,488
Less: amount representing interest	(63,854)
Present value of minimum lease payments	<u>\$ 403,634</u>

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**G. LONG-TERM DEBT**

The following is a summary of long-term debt activity for the year ended September 30, 2006. The Certificates of Obligations, General Obligation Refunding, Limited Tax Improvements, and Limited Tax Refunding bonds pertain to governmental funds. The LoanSTAR Loan and capital leases pertain also to governmental funds. The governmental bond debt is retired from the Debt Service Fund; primarily ad valorem taxes, and the LoanSTAR Loan and capital leases are retired from General Fund and Road and Bridge Fund transfers. The Head Start Program pays for its capital lease from its own special revenue fund.

The TWDB Water and Sewer DFUNDII Loan series 2000, a portion of the Certificates of Obligations non-refunded, series 1999 and 2000, Certificates of Obligations, series 2006, Limited Tax Refunding Bonds, Series 2005 and TWDB EDAP Loan (series 2004 & series 2004A) are retired by the Webb County Water Utility Fund.

Long-term liabilities activity for the fiscal year ended September 30, 2006, was as follow:

	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
<b>Governmental Activities:</b>						
<b>Certificates of Obligations &amp; Bonds</b>						
Certificates of Obligations, Series 1996	7,500,000	95,000		95,000		
General Obligations Refunding Bonds, Series 1998	8,020,000	7,540,000		75,000	7,465,000	175,000
Certificates of Obligations, Series 1999	13,664,700	2,395,963		553,980	1,841,983	586,296
Certificates of Obligations, Series 2000	5,995,000	1,430,525		153,820	1,276,705	203,812
Certificates of Obligations, Series 2001	7,000,000	6,575,000		130,000	6,445,000	135,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	10,095,000		425,000	9,670,000	440,000
Certificates of Obligations, Series 2002	4,300,000	3,620,000		155,000	3,465,000	160,000
Limited Tax Refunding Bonds, Series 2002	6,275,000	4,565,000		1,055,000	3,510,000	1,110,000
Limited Tax Refunding Bonds, Series 2003	6,335,000	6,010,000		425,000	5,585,000	425,000
Certificates Of Obligation, Series 2003	10,000,000	9,620,000		60,000	9,560,000	90,000
Limited Tax Refunding Bonds, Series 2005	12,716,562	12,716,562		34,944	12,681,618	34,822
Certificates Of Obligation, Series 2006			11,684,975		11,684,975	492,000
	93,106,262	64,663,050	11,684,975	3,162,744	73,185,281	3,851,929
Bond premiums		868,649	80,302	139,900	809,051	
Bond discounts		(75,232)	(142,164)	(7,915)	(209,481)	
Less deferred amount on refundings		(901,814)		(152,206)	(749,608)	
<b>Total Certificates of Obligations &amp; Bonds</b>	93,106,262	64,554,653	11,623,113	3,142,523	73,035,243	3,851,929
<b>Loans</b>						
LoanSTAR Revolving Loan Program	1,124,039	570,281		144,124	426,157	150,107
<b>Total Loans</b>	1,124,039	570,281		144,124	426,157	150,107

**Webb County, Texas**  
**Notes to the Financial Statements**  
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**Lease Purchases**

Lease Purchases	1,719,665	679,620	37,790	313,776	403,634	83,043
<b>Total Lease Purchases</b>	<b>1,719,665</b>	<b>679,620</b>	<b>37,790</b>	<b>313,776</b>	<b>403,634</b>	<b>83,043</b>

**Governmental activities long-term**

<b>Liabilities</b>	<b>95,949,966</b>	<b>65,804,554</b>	<b>11,660,903</b>	<b>3,600,424</b>	<b>73,865,033</b>	<b>4,085,079</b>
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**Business-type Activities:**

Certificates of Obligations, Series 1999	1,135,300	199,037		46,020	153,017	48,704
Certificates of Obligations, Series 2000	1,800,000	429,475		46,180	383,295	61,189
Limited Tax Refunding Bonds, Series 2005	2,058,438	2,058,438		5,056	2,053,382	5,178
Certificates of Obligations, Series 2006			720,025		720,025	23,000
	4,993,738	2,686,950	720,025	97,256	3,309,719	138,071
Bond premiums		113,121	4,969	17,482	100,607	
Bond discounts			(8,796)	(78)	(8,718)	
Less deferred amount on refundings		(222,951)		(34,089)	(188,862)	
<b>Total Certificates of Obligations</b>	<b>4,993,738</b>	<b>2,577,119</b>	<b>716,198</b>	<b>80,571</b>	<b>3,212,746</b>	<b>138,071</b>

**Loans**

TWDB Water & Sewer DFUNDII, Series 2000	1,958,000	1,900,000		40,000	1,860,000	50,000
TWDB EDAP Loan, Series 2004	1,102,000	1,102,000		10,000	1,092,000	25,000
TWDB EDAP Loan, Series 2004A	588,000	578,000		10,000	568,000	15,000
<b>Total Loans</b>	<b>3,648,000</b>	<b>3,580,000</b>		<b>60,000</b>	<b>3,520,000</b>	<b>90,000</b>

<b>Business-type Activity Long-term Liabilities</b>	<b>8,641,738</b>	<b>6,157,119</b>	<b>716,198</b>	<b>140,571</b>	<b>6,732,746</b>	<b>228,071</b>
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**Description of Individual Bond Issues and Loans Outstanding**

Summarized below are the County's individual bond and loan issues which are outstanding at September 30, 2006.

Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Maximum Annual Debt Service
<b>PRIMARY GOVERNMENT:</b>				
<b>Governmental Activities</b>				
Certificates of Obligations, Series 1996 courthouse restoration; land acquisition at 1100 Washington; remodeling of building at 1100 Washington; air conditioning equipment for the jail; juvenile detention facility; regional sewer plant land acquisition and professional services; gas depot and vehicle wash racks at road and bridge department; 911 program engineering services; IBM AS-400 upgrade for county networking; costs incurred in connection with issuance of the bonds	7,500,000		7.30%	98,468
General Obligation Refunding Bonds, Series 1998 refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000	7,465,000	3.50%-4.45%	2,034,278

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2006

<p>Certificates of Obligations, Series 1999</p> <p>a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects</p>	13,664,700	1,841,983	5.00%-6.00%	715,416
<p>Certificates of Obligations, Series 2000</p> <p>completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects</p>	5,995,000	1,276,705	4.55%-6.00%	707,595
<p>Certificates of Obligations, Series 2001</p> <p>acquisition and renovation of the land and buildings for the downtown Villa Antigua project; replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects</p>	7,000,000	6,445,000	4.55%-5.73%	860,331
<p>Limited Tax Improvement Bonds, Series 2002</p> <p>design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project</p>	11,300,000	9,670,000	3.00%-4.80%	850,900
<p>Certificates of Obligations, Series 2002</p> <p>design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof</p>	4,300,000	3,465,000	3.00%-5.03%	305,919
<p>Limited Tax Refunding Bonds, Series 2002</p> <p>refund the outstanding obligations of the County listed on Schedule 1 hereto (the "Refunded Obligations") on February 15, 2003 on a current basis with a delivery date for the Refunding Bonds of November 21, 2002.</p>	6,275,000	3,510,000	5.00%	1,260,750
<p>Limited Tax Refunding Bonds, Series 2003</p> <p>refund the outstanding obligations of the County on Schedule 1 hereto (the "Refunded Obligations") on March 1, 2004.</p>	6,335,000	5,585,000	2.50%-3.00%	948,600
<p>LoanStar Loan</p> <p>revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.</p>	1,197,256	426,157	4.04%	165,134
<p>Certificates Of Obligations, Series 2003</p> <p>for the design, planning, acquisition, construction, and equipping of golf course improvements; purchase and renovation of the site and building called "Tex-Mex" building at 1202 Washington Street; sites for and construction of ionization towers and monitoring station for rain enhancement; construction, renovation, equipment, and improvement to various County parks and community centers; right-of-way acquisition and road improvements in the colonias areas; construction of an international bridge; acquisition of a secondary County water source; purchase computers, copiers, fax machines, furniture, vehicles, heavy equipment and other equipment for the County courts, the Sheriff's department, and other various County</p>	10,000,000	9,560,000	2.50%-5.00%	1,158,956

# Webb County, Texas

## Notes to the Financial Statements

### For the Fiscal Year Ended September 30, 2006

departments; Casa Blanca Lake rehabilitation; development of recreational facilities through interlocal agreements with LISD, UISD, and City of Laredo; development of the North Shiloh Community Center in Precinct 3 of the County; land acquisition and developments and/or rehabilitation of the recreational and community centers in the Rio Bravo and El Cenizo areas of Southern Webb County; improvements to County property used for recreational purposes in the area known as "LIFE Downs"; and the payment of contractual obligations for professional services in connection with such projects

Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	12,716,562	12,681,618	3.00%-5.00%	1,617,099
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Certificates Of Obligations, Series 2006 for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering); and to pay costs of issuance related to the Certificates.	11,684,975	11,684,975	4.30%-5.00%	1,080,692
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<b>Total Governmental Activities</b>	94,303,518	61,926,463		
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Purpose of Issue	Amount Issued	Amount Outstanding	Interest Rate	Annual Debt Service
<b>Business-Type Activities</b>				
Certificates of Obligations, Series 1999 completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects	1,135,300	153,017	5.00%-6.00%	94,199
Certificates of Obligations, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,800,000	383,295	4.55%-6.00%	231,518
TWDB DFUND II Loan, Series 2000 financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds	1,958,000	1,860,000	5.59%	207,915
TWDB EDAP Loan Series 2004 design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	1,102,000	1,092,000	2.75%-5.60%	104,408
TWDB EDAP Loan Series 2004A design and construction of water treatment and distribution and wastewater collection and treatment facilities to serve the economically distressed areas of Webb County known as the City of Rio Bravo and the City of El Cenizo	588,000	568,000	3.33%-5.93%	55,696
Limited Tax Refunding Bonds, Series 2005 refund a portion of the County's outstanding debt for Certificates of Obligation, Series 1999 and Series 2000; costs incurred in connection with issuance of the bonds	2,058,438	2,053,382	3.00%-5.00%	314,750

**Webb County, Texas**  
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**Certificates Of Obligations, Series 2006**

720,025

720,025

56,183

for the payment of contractual obligations to be incurred for the design, planning, acquisition, construction, and equipping of right-of-way and drainage facilities in the Colonias areas; two tanker trucks for fire protection; permitting an international railroad bridge; permitting an international bridge; right-of-way and utilities relocation for Cuatro Vientos Road; engineering design and repairs to Casa Blanca Dam; water well and tests in Carrizo Wilcox Aquifer; a morgue; a veterans building and museum; studies for reconstruction and preservation of the courthouse annex and other County buildings; purchase of vehicles, computers, copiers, fax machines, furniture, and other equipment for all departments; development of facilities including county parks, community centers land acquisition and the construction and/or rehabilitation of parks, community centers, and other buildings, constructed either independently or through interlocal agreement with other public and/or private entities; communication tower and radio equipment; improvement for the renovation of the Villa Antigua project; raw water intake and pond cleaning at water treatment plant; and vehicles and road and bridge heavy equipment; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural, and engineering), and to pay costs of issuance related to the Certificates.

**Total Business-Type Activities**

8,641,738    6,109,694

**Governmental Activities:**

Fiscal Year	Certificates of Obligations & Bonds			LoanSTAR			Contract Payable		
	Total for all Series			Loan			(Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	3,851,930	3,914,914	7,766,844	150,107	15,027	165,134	83,043	20,419	103,462
2008	3,875,173	3,714,351	7,589,524	156,264	8,870	165,134	81,268	15,539	96,807
2009	4,287,415	3,526,545	7,813,960	119,787	2,460	123,849	51,753	11,226	62,979
2010	4,281,647	2,881,729	7,163,375				54,506	8,473	62,979
2011	4,696,356	2,476,759	7,173,115				57,411	5,568	62,979
2012	4,692,079	2,305,865	6,997,944				60,477	2,502	62,979
2013	4,988,477	2,099,663	7,088,140				15,176	127	15,303
2014	5,216,771	1,876,285	7,093,056						
2015	5,565,817	1,635,139	7,200,957						
2016	3,945,455	1,416,518	5,361,973						
2017	4,139,608	1,229,079	5,368,687						
2018	4,332,167	1,032,269	5,364,436						
2019	4,542,858	823,786	5,366,644						
2020	3,966,558	614,684	4,581,241						
2021	3,162,000	440,733	3,602,733						
2022	2,731,000	296,375	3,027,375						
2023	1,878,000	183,548	2,061,548						
2024	966,000	116,026	1,082,026						
2025	1,009,000	71,589	1,080,589						
2026	1,056,975	24,443	1,081,418						
Total Debt	73,185,285	30,680,300	103,865,585	426,158	26,357	454,117	403,634	63,854	467,488

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations,			TWDB EDAP Loan			TWDB EDAP Loan		
	Total for all Series			Series 2004			Series 2004A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	138,072	149,183	287,255	25,000	53,181	78,181	15,000	30,031	45,031
2008	154,828	141,870	296,698	25,000	52,356	77,356	15,000	29,419	44,419
2009	172,587	135,304	307,891	50,000	50,988	100,988	15,000	28,770	43,770
2010	298,353	132,585	430,938	50,000	49,038	99,038	25,000	27,859	52,859



**Webb County, Texas**  
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2011	248,644	120,480	369,124	55,000	46,843	101,843	25,000	26,682	51,682
2012	147,921	95,383	243,304	55,000	44,450	99,450	30,000	25,353	55,353
2013	171,523	91,261	262,784	55,000	41,989	96,989	30,000	23,874	53,874
2014	183,229	83,181	266,410	60,000	39,343	99,343	30,000	22,365	52,365
2015	204,183	75,121	279,304	60,000	36,508	96,508	35,000	20,696	55,696
2016	234,545	66,055	300,600	65,000	33,459	98,459	35,000	18,857	53,857
2017	250,392	54,418	304,810	65,000	30,193	95,193	35,000	16,974	51,974
2018	262,833	41,836	304,669	75,000	26,585	101,585	35,000	15,056	50,056
2019	272,142	28,518	300,660	80,000	22,535	102,535	40,000	12,962	52,962
2020	283,442	19,986	303,429	85,000	18,161	103,161	40,000	10,690	50,690
2021	43,000	12,025	55,025	91,000	13,408	104,408	40,000	8,388	48,388
2022	44,000	10,056	54,056	96,000	8,264	104,264	41,000	6,037	47,037
2023	47,000	8,009	55,009	100,000	2,800	102,800	41,000	3,637	44,637
2024	49,000	5,849	54,849				41,000	1,216	42,216
2025	51,000	3,599	54,599						
2026	53,025	1,226	54,251						
Total Debt	3,309,720	1,275,941	4,585,661	1,092,000	570,098	1,662,098	568,000	328,867	896,867

Fiscal Year	TWDB DFUNDII Loan		
	Principal	Interest	Total
2007	50,000	102,203	152,203
2008	70,000	99,198	169,198
2009	90,000	95,113	185,113
2010	100,000	90,170	190,170
2011	110,000	84,603	194,603
2012	120,000	78,390	198,390
2013	130,000	71,545	201,545
2014	140,000	64,085	204,085
2015	150,000	56,000	206,000
2016	160,000	47,280	207,280
2017	170,000	37,915	207,915
2018	180,000	27,895	207,895
2019	190,000	17,210	207,210
2020	200,000	5,850	205,850
Total Debt	1,860,000	877,457	2,737,457

Governmental Activities:

Fiscal Year	General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	175,000	318,478	493,478	586,296	545,766	1,132,062	203,812	286,515	490,327
2008	185,000	310,918	495,918	613,995	509,757	1,123,752	246,112	275,267	521,379
2009	190,000	303,043	493,043	641,694	472,488	1,114,182	296,104	261,563	557,667
2010	905,000	280,048	1,185,048				530,679	240,480	771,159
2011	945,000	241,198	1,186,198						
2012	985,000	200,421	1,185,421						
2013	1,025,000	157,453	1,182,453						
2014	1,065,000	111,985	1,176,985						
2015	1,990,000	44,278	2,034,278						
Total	7,465,000	1,967,822	9,432,822	1,841,985	1,528,011	3,369,996	1,276,707	1,063,825	2,340,532

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	135,000	304,840	439,840	440,000	406,650	846,650	160,000	145,213	305,213
2008	160,000	294,515	454,515	460,000	390,900	850,900	165,000	139,525	304,525
2009	180,000	282,615	462,615	475,000	374,538	849,538	170,000	133,663	303,663
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020	595,000	45,375	640,375	750,000	98,750	848,750	270,000	34,810	304,810
2021	610,000	15,250	625,250	785,000	61,125	846,125	280,000	21,540	301,540
2022				830,000	20,750	850,750	295,000	7,375	302,375
Total	6,445,000	2,762,593	9,207,593	9,670,000	3,912,852	13,582,852	3,465,000	1,393,981	4,858,981

Fiscal Year	Limited Tax Refunding Bonds, Series 2002			Limited Tax Refunding Bonds, Series 2003			Certificates of Obligations, Series 2003		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	1,110,000	147,750	1,257,750	425,000	192,725	617,725	90,000	422,104	512,104
2008	1,170,000	90,750	1,260,750	435,000	180,888	615,888	220,000	417,760	637,760
2009	1,230,000	30,750	1,260,750	450,000	167,613	617,613	385,000	408,341	793,341
2010				790,000	147,531	937,531	130,000	399,810	529,810
2011				820,000	119,338	939,338	260,000	392,595	652,595
2012				850,000	88,538	938,538	210,000	383,455	593,455
2013				885,000	54,900	939,900	250,000	374,255	624,255
2014				930,000	18,600	948,600	310,000	363,055	673,055
2015							625,000	344,355	969,355
2016							780,000	315,865	1,095,865
2017							815,000	282,760	1,097,760
2018							840,000	247,585	1,087,585
2019							875,000	210,275	1,085,275
2020							940,000	167,525	1,107,525
2021							810,000	123,775	933,775
2022							890,000	80,719	970,719
2023							1,130,000	28,956	1,158,956
Total	3,510,000	269,250	3,779,250	5,585,000	970,133	6,555,133	9,560,000	4,963,190	14,523,190

Fiscal Year	Limited Tax Refunding Bonds, Series 2005			Certificates of Obligations, Series 2006			LoanSTAR Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	34,822	608,361	643,183	492,000	536,512	1,028,512	150,107	15,027	165,134
2008	39,066	605,569	644,635	181,000	498,502	679,502	156,264	8,870	165,134
2009	34,617	602,529	637,146	235,000	489,402	724,402	119,787	2,460	122,247
2010	656,968	581,150	1,238,118	389,000	475,752	864,752			
2011	1,293,356	543,295	1,836,650	453,000	457,333	910,333			
2012	895,079	516,588	1,411,667	417,000	438,302	855,302			
2013	1,003,477	470,517	1,473,994	510,000	418,024	928,024			
2014	1,067,771	418,137	1,485,909	489,000	396,171	885,171			
2015	1,172,817	360,674	1,533,491	523,000	373,706	896,706			
2016	1,309,455	296,795	1,606,250	511,000	349,164	860,164			
2017	1,385,608	229,058	1,614,666	544,000	324,693	868,693			
2018	1,459,167	157,932	1,617,099	568,000	300,572	868,572			

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2019	1,521,858	83,572	1,605,430	596,000	274,886	870,886			
2020	807,558	20,189	827,747	604,000	248,035	852,035			
2021				677,000	219,043	896,043			
2022				716,000	187,531	903,531			
2023				748,000	154,591	902,591			
2024				966,000	116,026	1,082,026			
2025				1,009,000	71,589	1,080,589			
2026				1,056,975	24,443	1,081,418			
Total	12,681,618	5,494,367	18,175,985	11,684,975	6,354,276	18,039,251	426,158	26,357	452,515

**Business-Type Activities:**

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	48,705	7,653	56,358	61,189	17,883	79,072	50,000	102,203	152,203
2008	51,006	4,662	55,668	73,888	14,506	88,394	70,000	99,198	169,198
2009	53,307	1,566	54,873	88,897	10,392	99,289	90,000	95,113	185,113
2010				159,321	4,063	163,384	100,000	90,170	190,170
2011							110,000	84,603	194,603
2012							120,000	78,390	198,390
2013							130,000	71,545	201,545
2014							140,000	64,085	204,085
2015							150,000	56,000	206,000
2016							160,000	47,280	207,280
2017							170,000	37,915	207,915
2018							180,000	27,895	207,895
2019							190,000	17,210	207,210
2020							200,000	5,850	205,850
Total	153,018	13,881	166,899	383,295	46,844	430,139	1,860,000	877,457	2,737,457

Fiscal Year	TWDB EDAP Loan Series 2004			TWDB EDAP Loan Series 2004A			Limited Tax Refunding Bonds, Series 2005		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2007	25,000	53,181	78,181	15,000	30,031	45,031	5,178	90,464	95,642
2008	25,000	52,356	77,356	15,000	29,419	44,419	5,934	91,981	97,915
2009	50,000	50,988	100,988	15,000	28,770	43,770	5,383	93,696	99,079
2010	50,000	49,038	99,038	25,000	27,859	52,859	113,032	99,988	213,020
2011	55,000	46,843	101,843	25,000	26,682	51,682	221,644	93,105	314,750
2012	55,000	44,450	99,450	30,000	25,353	55,353	119,921	69,212	189,133
2013	55,000	41,989	96,989	30,000	23,874	53,874	141,523	66,358	207,881
2014	60,000	39,343	99,343	30,000	22,365	52,365	152,229	59,613	211,841
2015	60,000	36,508	96,508	35,000	20,696	55,696	172,183	52,951	225,134
2016	65,000	33,459	98,459	35,000	18,857	53,857	200,545	45,455	246,000
2017	65,000	30,193	95,193	35,000	16,974	51,974	214,392	35,442	249,834
2018	75,000	26,585	101,585	35,000	15,056	50,056	225,833	24,443	250,276
2019	80,000	22,535	102,535	40,000	12,962	52,962	233,142	12,803	245,945
2020	85,000	18,161	103,161	40,000	10,690	50,690	242,442	6,061	248,503
2021	91,000	13,408	104,408	40,000	8,388	48,388			
2022	96,000	8,264	104,264	41,000	6,037	47,037			
2023	100,000	2,800	102,800	41,000	3,637	44,637			
2024				41,000	1,216	42,216			
Total	1,092,000	570,098	1,662,098	568,000	328,867	896,867	2,053,382	841,571	2,894,953

**Webb County, Texas**  
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Fiscal Year	Certificates of Obligations, Series 2006		
	Principal	Interest	Total
2007	23,000	33,183	56,183
2008	24,000	30,721	54,721
2009	25,000	29,649	54,649
2010	26,000	28,534	54,534
2011	27,000	27,374	54,374
2012	28,000	26,171	54,171
2013	30,000	24,903	54,903
2014	31,000	23,568	54,568
2015	32,000	22,170	54,170
2016	34,000	20,600	54,600
2017	36,000	18,976	54,976
2018	37,000	17,393	54,393
2019	39,000	15,716	54,716
2020	41,000	13,925	54,925
2021	43,000	12,025	55,025
2022	44,000	10,056	54,056
2023	47,000	8,009	55,009
2024	49,000	5,849	54,849
2025	51,000	3,599	54,599
2026	53,025	1,226	54,251
Total	720,025	373,645	1,093,670

## **H. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT**

### **Governmental Activities**

During 1993, the County defeased \$ 595,000 of its Certificates of Obligation, Series 1987 maturing in the years 1997 through 1999 and \$ 9,280,000 of its Limited Tax Bonds, Series 1989A maturing in the years 2000 through 2009 bonds and issued \$ 11,280,000 Limited Tax Refunding Bond, Series 1993 by placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds. Series 1987 was payoff as of September 30, 1999.

As of September 30, 2006, the \$ 8,625,000 outstanding bonds, series 1989A are considered defeased. The next scheduled bond payment for February 15, 2009 for \$ 8,625,000.

During 1998, the County defeased \$ 7,030,000 of its Certificates of Obligation, Series 1996 by issuing \$ 8,020,000 General Obligation Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2007 through February 1, 2015. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2006, the amount of Certificates of Obligation Series 1996 that are outstanding but considered defeased is \$ 7,030,000. The next scheduled bond payment for February 1, 2007 is \$ 100,000.

During 2005, the County defeased \$ 8,619,005 of its Certificates of Obligation, Series 1999 and defeased \$ 4,053,157 of its Certificates of Obligation, Series 2000 by issuing \$ 12,716,562

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Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2010 through February 1, 2020. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2006, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is \$ 12,672,213. The next scheduled bond payment for February 1, 2010 is \$ 674,009.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's governmental-wide long-term debt.

**Proprietary Fund**

During 2005, the County defeased \$ 715,995 of its Certificates of Obligation, Series 1999 and defeased \$ 1,216,843 of its Certificates of Obligation, Series 2000 by issuing \$ 2,058,438 Limited Tax Refunding Bonds and placing the proceeds of the newly issued bonds in an irrevocable escrow fund to provide for all future debt service payments on the old bonds. The defeased bonds are scheduled to mature February 1, 2010 through February 1, 2020. Accordingly, the escrow fund assets and liabilities for the defeased bonds are not included in the financial statements. As of September 30, 2006, the amount of refunded Certificates of Obligation Series 1999 and 2000 that are outstanding but considered defeased is \$ 1,932,787. The next scheduled bond payment for February 1, 2010 is \$ 55,991.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's proprietary business-type long-term debt.

**I. CONDUIT DEBT**

**Certificates of Participation, Series 1997**

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The Lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

The sale of July 15, 1997 \$1,530,000 Certificates of Participation, Series 1997 (1997 Certificates) evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consist of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities, dining facilities, kitchen, educational classrooms, administrative space, parking areas and recreational areas.

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The outstanding balance of the 1997 Certificates is \$ 1,285,000 as of September 30, 2006.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in the 2005-2006 annual's budget to provide for the rent payments for that fiscal year.

**Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)**

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

The sale of the October 1, 1997 \$ 22,470,000 Certificates of Participation Series 1997A (1997A Certificates), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is \$ 18,820,000 as of September 30, 2006.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

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On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation \$ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

**V. OTHER INFORMATION**

**A. PROPERTY TAXES**

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2005 was \$ 9,669,475,236 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2005, and designation of tax rates are as follows for fiscal 2006:

	<u>Taxable Value</u>	<u>Tax Rate Per \$100 of Taxable Value</u>
General Fund:	\$ 9,669,475,236	0.366386
Special Revenue Fund: Road and Bridge Maintenance	9,674,702,139	0.005942
Debt Service Fund:	9,669,475,236	<u>0.065595</u>
<b>Total Tax Rate</b>		<b><u>0.437923</u></b>

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

**Webb County, Texas**  
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The County is permitted to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional \$.15 per \$100 of assessed valuation for maintenance of public roads and bridges.

The County thus has legal margins of \$.369895 and \$.142182 respectively, per \$100 valuation and could levy approximately \$ 34,459,822 and \$ 13,511,719 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

**B. DEBT LIMIT**

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2006, the statutory limit of the County was approximately \$ 2,451,574,719 providing a legal debt margin of \$ 2,379,329,967.

**C. COMPENSATED ABSENCES**

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures during the fiscal year in the respective governmental funds. The governmental funds recognized a liability at year-end only if the compensated absences mature (when due). Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees earned from twelve to twenty-one vacation days per year, depending on years of service. The County policy provide for a maximum paid out of twenty-two days upon the employee's resignations or retirements.



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Non-exempt employees earn compensatory time at one and one-half times their rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours for non-law enforcement and 480 for law enforcement. Hours in excess of maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

	Balance Outstanding October 1, 2005	Earned	Taken/ Paid	Balance Outstanding September 30, 2006	Amount Due Within One Year
Governmental Activities	\$ 2,113,796	1,661,131	1,335,073	2,439,854	1,217,418
Business-type Activities	40,697	16,081	16,658	40,120	15,881
Total Primary Government	\$ 2,154,493	1,677,212	1,351,731	2,479,974	1,233,299

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits except for the post employment benefit insurance offered by the County for retiree.

## **D. RETIREMENT PLAN**

### **1. PLAN DESCRIPTION**

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 or above with 8 or more years of service, or with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that

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the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

## **2. FUNDING POLICY**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 7.07% for the months of the accounting year in 2005, and 6.99% for the months of the accounting year in 2006.

The contribution rate payable by the employee members for calendar year 2005 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

## **3. ANNUAL PENSION COST**

For the 2006 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 3,121,630.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2003 and December 31, 2004, the basis for determining the contribution rates for calendar years 2004 and 2005. The December 31, 2005 actuarial valuation is the most recent valuation.

Actuarial Valuation Methods and Assumptions			
Actuarial Valuation Date	12/31/2003	12/31/2004	12/31/2005
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment

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Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.5%	5.5%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate			

Trend Information			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2003	3,002,132	100%	- 0 -
2004	2,987,721	100%	- 0 -
2005	3,121,630	100%	- 0 -

Schedule Funding Progress						
Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (1)	((b-a)/c) UALL as a Percentage of Covered Payroll
2003	61,170,816	65,788,256	4,617,441	92.98%	38,726,678	11.92%
2004	67,619,064	72,608,411	4,989,347	93.13%	40,618,825	12.28%
2005	73,726,548	77,070,531	3,343,983	95.66%	41,396,419	8.08%

#### 4. TRANSITION DISCLOSURE

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

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**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**E. DEFERRED COMPENSATION**

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

**F. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year.

The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2006 the claims liability of \$ 555,891 and \$ 52,894 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1997 through 2006 fiscal years were:

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**Webb County Employees' Health Benefits Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	309,426	3,612,896	(3,575,115)	347,207
1998	347,207	3,693,971	(3,643,327)	397,851
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422
2004	413,422	6,265,616	(6,169,408)	509,630
2005	509,630	6,898,030	(6,503,852)	903,808
2006	903,808	5,777,073	(6,124,990)	555,891

**Webb County Workers' Compensation Reserve Fund**

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	513,259	488,936	(488,936)	513,259
1998	418,496	208,678	(138,360)	488,814
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,123
2003	114,023	234,081	(316,298)	31,806
2004	31,806	1,021,409	(981,155)	72,060
2005	72,060	190,984	(263,472)	95,920
2006	95,920	762,013	(805,039)	52,894

The risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The short term

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

liability is \$ 615,692 and \$ 511,935 for the respective funds. Changes in the respective funds reserve amount in the fiscal year were as follows:

**Webb County Employees' Health Benefits Fund**

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1997	- 0 -	510,540	- 0 -	510,540
1998	510,540	82,870	- 0 -	593,410
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692
2004	615,692	- 0 -	- 0 -	615,692
2005	615,692	- 0 -	- 0 -	615,692
2006	615,692	- 0 -	- 0 -	615,692

**Webb County Workers' Compensation Reserve Fund**

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes In Estimates	Claims Payments	Balance at Fiscal Year End
1997	- 0 -	183,176	- 0 -	183,176
1998	183,176	(25,677)	- 0 -	157,499
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	471,209
2001	471,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532
2004	586,532	455,442	- 0 -	1,041,974
2005	1,041,974	(360,302)	- 0 -	681,672
2006	681,672	144,212	- 0 -	825,884

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 891,956. This amount includes \$ 157,500 in administration fees and \$ 734,456 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employees Health Benefits Internal Service Fund.

**G. COMMITMENTS AND CONTINGENCIES**

The County has several purchase commitments outstanding at September 30, 2006. These commitments are as follows:

General Fund	\$ 31,566
Special Revenue Funds	28,632
Capital Projects Funds	107,445
Total	<u>\$ 167,643</u>

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

**Arbitrage Rebate Liability**

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earning on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County's cumulative rebate amount, which is recorded as a liability in governmental activities on the government-wide financial statements for bonds issued in 2002 is \$ 24,616 at September 30, 2006.

**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

**H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE**

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
State of Texas, 77 <sup>th</sup> Regular Legislature's Session		
Texas Task Force on Indigent Defense - Formula Grant		120,076
Texas Department of Family and Protective Services		
Title IV-E County Legal Services To Foster Care Children	23358109	65,000
Texas Department of Family and Protective Services		
Title IV Child Welfare Services Contract	23358108	18,250

**Texas Task Force on Indigent Formula Grant**

The purpose of this grant is to assist the County in the implementation of the provisions of the Fair Defense Act and the improvement of the indigent criminal defense services. The grant revenue earned through the fiscal year was \$ 120,076.

**Texas Department of Family and Protective Services Title IV-E County Legal Services to Foster Care for Children**

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 136,788.

**Title IV Child Welfare Service Contract**

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 7,869.

**I. OTHER POST RETIREMENT HEALTH CARE BENEFITS**

In addition to pension benefits described in Note K, the County, as required by the Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), provides the option of post-employment health care coverage to all retired and terminated employees less than sixty-five years old with 100% of the premium paid by the employee.

There is no liability to the County associated with post-employment benefits provided unless the County fails to notify the eligible employee of said benefit by mail. Retired and/or terminated employees more than sixty-five years old are eligible for Medicare and do not qualify for benefits under C.O.B.R.A. The premiums collected and paid from ex-employees are accounted for through the Employees Health Benefit Fund.



**Webb County, Texas**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended September 30, 2006**

The County established in January 2003 an Employees Retirees Insurance Trust Fund for health insurance and funded the first year from an internal fund transfer. Employees who meet one of the following are eligible to participate in the retirement health insurance program:

1. Must not have already retired from the County nor have already been enrolled or received benefits under this plan.
2. Must have four years of continuous employment with the County prior to retirement; and
3. Must be covered as an active employee under the County health insurance plan at the time of retirement; and
4. The employee must meet one of the following additional criteria:
  - a. Age 59 plus 8 years of County employment, or
  - b. Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the County,
  - c. Twenty years of employment with the County.

Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per-month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$ 100 county contribution and 100% cost of coverage. As of September 30, 2006 there are 15 in the group and 7 in the silver choice plan.

The County's risk management department has contracted to prepare the actuarial for 2006 to determine its actuarial liability although is not obligated to comply with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions until 2007. The actuarial report will provide assistance in also determining the extend benefits are offered for booking next year's liability.

The County does not have incentives for voluntary terminations (early-retirement incentives) benefits as required for reporting with portions of GASB Statement No. 47, Accounting for Termination Benefits except for the post employment benefit insurance offered to County's retiree.

## **J. SUBSEQUENT EVENTS**

On January 23, 2007, the County issued \$ 1,680,000 Webb County, Texas Tax Notes, series 2007. These bonds are for the purpose of financing the cost of purchasing Casa Ortiz. The acquisition of Casa Ortiz will preserve an historical building bearing market number 744 of the Texas Historical Commission, which will be used as a cultural center as part of the Villa Antigua Cultural Center, a museum site, for community meeting, and for educational outreach in cooperation with Texas A&M University International.

**Webb County, Texas**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For Year Ended September 30, 2006**

	Budgeted Amounts		Actual Amounts,	Variance with
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
<b>REVENUES</b>				
Property Taxes	\$ 36,328,884	36,328,884	35,711,291	(617,593)
Sales and Miscellaneous Taxes	10,925,000	10,925,000	12,462,934	1,537,934
Fines and Forfeits	317,275	317,275	406,381	89,106
Intergovernmental	5,324,080	5,324,080	3,283,652	(2,040,428)
Charges for Services	3,490,947	3,490,947	3,821,420	330,473
Investments Earnings	604,830	604,830	1,071,918	467,088
Miscellaneous	408,672	408,672	313,717	(94,955)
Total Revenues	\$ 57,399,688	57,399,688	57,071,313	(328,375)
<b>EXPENDITURES</b>				
Current:				
General Government	\$ 14,886,567	14,562,953	14,203,452	359,501
Public Safety	7,803,394	7,821,628	7,649,328	172,300
Justice System	17,887,886	17,735,483	17,088,105	647,378
Health And Human Services	4,657,314	4,626,407	3,635,683	990,724
Infrastructure And Environmental Services	159,833	159,833	136,242	23,591
Corrections and Rehabilitation	10,842,630	11,022,057	10,912,500	109,557
Community and Economic Development	1,294,027	1,240,356	1,210,185	30,171
Capital Outlay		53,740	53,740	
Total Expenditures	\$ 57,531,651	57,222,457	54,889,235	2,333,222
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(131,963)	177,231	2,182,078	2,004,847
Other Financing Sources (Uses):				
Transfers In	\$ 655,000	655,000	425,000	(230,000)
Transfers Out	(533,000)	(842,194)	(842,194)	
Capital Leases			37,790	37,790
Sale of Capital Assets	25,000	25,000	4,105	(20,895)
Total Other Financing Sources (Uses)	\$ 147,000	(162,194)	(375,299)	(213,105)
Net Change in Fund Balances	\$ 15,037	15,037	1,806,779	1,791,742
Fund Balances - Beginning, Restated			10,125,082	
Fund Balances - Ending			\$ 11,931,861	

**Webb County, Texas**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Head Start Program**  
**For Year Ended September 30, 2006**

		Grant # 06CH0929/40					
		Grant Period 9/01/05 - 8/31/06					
		Budgeted Amounts		Cumulative	Actual		Variance with
		Original	Final	Thru 9/30/05	Amounts, Budgetary Basis	Total	Final Budget Positive (Negative)
<b>REVENUES</b>							
Intergovernmental	\$	7,817,088	7,819,088	757,908	7,027,049	7,784,957	(34,131)
Miscellaneous:							
In-Kind		1,954,272	2,015,514	216,606	1,798,908	2,015,514	
Total Revenues	\$	9,771,360	9,834,602	974,514	8,825,957	9,800,471	(34,131)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Personnel	\$	4,919,345	4,435,067	448,367	3,986,700	4,435,067	
Fringe Benefits		1,831,470	2,091,294	199,853	1,865,577	2,065,430	25,864
Travel		33,000	23,578	1,139	22,439	23,578	
Supplies		161,500	168,277	13,585	149,487	163,072	5,205
Contractual		240,490	226,059	16,346	209,200	225,546	513
Other		631,283	848,195	78,618	767,028	845,646	2,549
In-Kind Services		1,954,272	2,015,514	216,606	1,798,908	2,015,514	
Principal and Interest			26,618		26,618	26,618	
Capital Outlay							
Total Expenditures	\$	9,771,360	9,834,602	974,514	8,825,957	9,800,471	34,131
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending	\$						

Grant # 06CH0929/41

Grant Period 9/01/06 - 8/31/07

Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
Original	Final				
7,992,231	7,992,231	683,693	(7,308,538)	7,710,742	8,358,062
1,998,058	1,998,058	145,263	(1,852,795)	1,944,171	2,228,409
9,990,289	9,990,289	828,956	(9,161,333)	9,654,913	10,586,471
4,666,676	4,666,676	426,454	4,240,222	4,413,154	4,563,455
2,023,233	2,023,233	173,698	1,849,535	2,039,275	1,845,772
22,000	22,000	1,431	20,569	23,870	19,891
366,000	278,500	11,269	267,231	160,756	289,202
223,322	223,322	14,417	208,905	223,617	244,943
624,382	624,382	56,424	567,958	823,452	929,079
1,998,058	1,998,058	145,263	1,852,795	1,944,171	2,228,409
26,618	26,618		26,618	26,618	26,618
40,000	127,500		127,500		439,102
9,990,289	9,990,289	828,956	9,161,333	9,654,913	10,586,471

**Webb County, Texas**  
**Notes to Required Supplementary Information**  
**September 30, 2006**

**BUDGETARY INFORMATION** - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, and the Debt Service Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds major and non-major funds are adopted by grant period and project-length financial plans rather than by fiscal year.

The County follows these procedures set by The Texas Local Government Code, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners' Court (Court), the governmental body, of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge estimates departmental revenues with the assistance of department heads and elected official assistance. The County Judge also estimated the property taxes to be levied and collected to cover the annual budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31<sup>st</sup> for public inspection by any taxpayer. The Court holds public hearing regarding the all proposed budgets. The Court may increase or decrease the budgeted revenues and expenditures for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various departments and fund and line items accounts of special financial interest. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Orders" are adopted by the Court by department and by fund for personnel positions.

An "Operational General Order" is also adopted by the Court for approving immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

Function/Program	Budgeted Amounts		Budget Amendments during the fiscal year
	Original	Final	
General Fund			
General government	\$ 14,886,567	14,562,953	(323,614)
Public safety	7,803,394	7,821,628	18,234
Justice system	17,887,886	17,735,483	(152,403)
Health and human services	4,657,314	4,626,407	(30,907)
Infrastructure and environmental services	159,833	159,833	
Corrections and rehabilitation	10,842,630	11,022,057	179,427
Community and economic development	1,294,027	1,240,356	(53,671)
Capital Outlay		53,740	53,740
Total Expenditures	<u>\$ 57,531,651</u>	<u>57,222,457</u>	<u>(309,194)</u>

The general fund's general government operating functions decrease \$ 295,359 to transfer out \$ 208,915 to the Webb County Drug Impact Court special revenue fund and \$ 86,414 to the Webb County Water Utility Company enterprise fund to cover the respective fund's deficits. The Court also approved a general fund's justice system operating function decrease \$ 13,865 to transfer out for the County Clerk lease purchase to record the quarterly payments in the Webb County Debt Service Fund.

The following line item transfers were court approved between functions:

The general government, justice system, health and human services and community and economic development operating functions had line items transfers to the public safety, corrections and rehabilitation, and capital outlay functions. Although the above functions had savings for line items transfers, some departments had increases to their original budget.

The Risk Management, vehicle maintenance and third party contracts for general government function had increases for the buildings repairs from the June 2003 wind storm, fuel cost and two third party contracts.

The public safety function for Constable Precinct 4 and the Sheriff Justice Center Security had increases for incentive pay and overtime respectively.

The justice system function had increase for County Court of Law # 2 for indigent defendants. Justice of Peace Precinct 4, County Clerk, and Law Library had an additional personnel, capital outlay and books and subscriptions respectively. General Operations – Administration of Justice require an increase for autopsies cost for Justice of Peaces operations.

The corrections and rehabilitation function required a line item transfers for inmates' groceries.

The community and economic development functions also require line items transfers for the community center utilities bills exceeding the original budget.

Special Revenue Head Start Program period ended August 31, 2006 had \$ 63,242 budget amendments for \$ 2,000 for federal grant funds to attend the National Head Start Hispanic Institute. Non-federal share in-kind contributions increase \$ 500 for the grant funds and 60,742 for non-federal share in-kind expenditures. Revenues increased by \$2,000 for federal grant funds and \$ 61,242 for non-federal share in-kind revenues.

The County Commissioners' Court also approved the \$ 12,640 transfer from the Worker's Compensation Reserve Fund to the Webb County Employees' Health Benefit internal service fund to cover the fund's deficit.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll clearing fund requires no budget. The election contract services fund also requires no budget according to the State's Election Code. The election contract services fund reports a budget to the extent of the contractual service revenues and the available fund balance.

Governmental Funds	Estimated Revenues		Appropriations	
	Original Adopted Budget	Final Revised Budget	Original Adopted Budget	Final Revised Budget
Major Funds				
General Fund	\$ 58,079,688	58,079,688	58,064,651	58,064,651
Special Revenue Fund				
Head Start Program as of 08/31/2006	9,771,360	9,834,602	9,771,360	9,834,602
Head Start Program as of 08/31/2007	9,990,289	9,990,289	9,990,289	9,990,289
Capital Projects Funds				
Juvenile Youth Village Fund	11,300,000	11,300,000	11,300,000	11,300,000
Other Nonmajor Governmental Funds	16,977,357	50,366,047	30,533,695	69,126,956
Total	\$ 106,118,694	139,570,626	119,659,995	158,316,498

Encumbrances outstanding at year-end do not represent Generally Accepted Accounting Principles (GAAP) expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.





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**GOVERNMENTAL FUNDS**  
**Major Fund**

**WEBB COUNTY FUNDS**

**GENERAL FUND**

The general fund is the chief operating fund of the County. Webb County adopts annual appropriated budget for its general fund. A detailed budgetary comparison schedule has been provided for the general fund to demonstrate compliance with this budget.

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget
				Positive
				(Negative)
REVENUES				
Property Taxes:				
Ad Valorem - Current	\$ 33,428,884	33,428,884	32,898,106	(530,778)
Ad Valorem - Delinquent	2,070,000	2,070,000	1,893,160	(176,840)
Penalty And Interest	830,000	830,000	920,025	90,025
Total Property Taxes	36,328,884	36,328,884	35,711,291	(617,593)
Sales And Miscellaneous Taxes:				
General Sales Tax	10,600,000	10,600,000	12,079,292	1,479,292
Mixed Drink Tax	270,000	270,000	318,415	48,415
Bingo Tax	55,000	55,000	65,227	10,227
Total Sales and Miscellaneous Taxes	10,925,000	10,925,000	12,462,934	1,537,934
Fines And Forfeits:				
Non-Traffic Fines:				
Basic Supervision	85,000	85,000	81,744	(3,256)
Justice Of The Peace, Precinct 1, Place 1	27,300	27,300	25,724	(1,576)
Justice Of The Peace, Precinct 1, Place 2	25,500	25,500	26,976	1,476
Justice Of The Peace, Precinct 2, Place 1	21,000	21,000	8,970	(12,030)
Justice Of The Peace, Precinct 2, Place 2	25,000	25,000	14,420	(10,580)
Justice Of The Peace, Precinct 3	6,900	6,900	6,688	(212)
Justice Of The Peace, Precinct 4	65,075	65,075	220,637	155,562
Bond Forfeitures:				
County Clerk	1,500	1,500	13,350	11,850
District Clerk	60,000	60,000	7,872	(52,128)
Total Fines And Forfeits	317,275	317,275	406,381	89,106
Intergovernmental Revenues:				
Federal Prisoners-Jail	4,509,201	4,509,201	2,347,149	(2,162,052)
SRO-LISD Program	152,004	152,004	134,019	(17,986)
State Comptroller Administrative Fee	206,200	206,200	198,723	(7,477)
Prisoners Revenue-Juveniles			70	70
Judicial State Fund	130,425	130,425	124,379	(6,046)
Indigent Health Care Relief	148,000	148,000	214,580	66,580
Grant Revenue	178,250	178,250	264,733	86,483
Total Intergovernmental	5,324,080	5,324,080	3,283,652	(2,040,428)
Charges for Services:				
Tax Assessor / Collector	1,006,500	1,006,500	1,112,434	105,934
Treasurer	1,700	1,700	1,046	(654)
County Clerk	620,700	620,700	1,138,568	517,868
District Clerk	690,000	690,000	741,581	51,581
Sheriff	64,025	64,025	98,648	34,623

(continued on next page)

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Revenues**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006			Variance With Final Budget Positive (Negative)
		Budgeted Amounts		Actual Amounts, Budgetary Basis	
		Original	Final		
REVENUES					
Charges for Services (continued)					
Constable Precinct 1	\$	7,500	7,500	6,354	(1,146)
Constable Precinct 3		300	300	195	(105)
Constable Precinct 4		5,000	5,000	640	(4,360)
Juvenile Probation		159,000	159,000	14,297	(144,703)
Basic Supervision		111,000	111,000	101,004	(9,996)
Pre Trial Services		150,000	150,000	30,773	(119,228)
Justice Of The Peace, Precinct 1, Place 1		25,250	25,250	38,105	12,855
Justice Of The Peace, Precinct 1, Place 2		40,100	40,100	38,923	(1,178)
Justice Of The Peace, Precinct 2, Place 1		85,000	85,000	43,099	(41,901)
Justice Of The Peace, Precinct 2, Place 2		41,550	41,550	39,763	(1,787)
Justice Of The Peace, Precinct 3		20,850	20,850	15,648	(5,202)
Justice Of The Peace, Precinct 4		372,272	372,272	123,015	(249,257)
Public Defender		35,000	35,000	38,360	3,360
Medical Examiner And Morgue		2,000	2,000		(2,000)
Indigent Health Care Services		53,200	53,200	238,969	185,769
Total Charges for Services		3,490,947	3,490,947	3,821,420	330,473
Investment Earnings		604,830	604,830	1,071,918	467,088
Total Investment Earnings		604,830	604,830	1,071,918	467,088
Miscellaneous Revenue:					
Rents		35,500	35,500	33,922	(1,578)
Court Center Fiscal Fee		12,000	12,000	10,073	(1,927)
Refunds		13,202	13,202	38,822	25,620
Telephone Commissions		155,300	155,300	19,968	(135,332)
Administrative Fee, HHS		155,000	155,000	155,000	
Administrative Fee, Water		25,000	25,000	25,000	
Note Proceeds		11,170	11,170	11,169	(1)
Other		1,500	1,500	19,763	18,263
Total Miscellaneous Revenue		408,672	408,672	313,717	(94,955)
TOTAL REVENUES	\$	57,399,688	57,399,688	57,071,313	(328,375)

Concluded

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
Budgeted Amounts			Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 173,751	122,164	122,161	3
Administrative Travel	6,000	6,000	5,837	163
Postage	300	300	186	114
Dues And Memberships	35,000	18,489	18,488	1
Equipment Rental	600	600	242	358
Professional Services	2,000	2,000	1,130	870
Access Cable Broadcasting	6,000			
Materials And Supplies	5,000	3,282	3,281	1
Repairs And Maintenance Equipment	6,500	4,791	4,791	
Total Commissioners Court	235,151	157,626	156,116	1,510
Commissioner Precinct 1				
Wages And Fringe Benefits	137,279	137,279	136,812	467
Administrative Travel	5,000	5,000	613	4,387
Materials And Supplies	5,000	5,000	4,943	57
Total Commissioner Precinct 1	147,279	147,279	142,368	4,911
Commissioner Precinct 2				
Wages And Fringe Benefits	136,181	136,181	135,659	522
Administrative Travel	5,000	5,000	2,406	2,594
Materials And Supplies	5,000	5,000	2,537	2,463
Total Commissioner Precinct 2	146,181	146,181	140,602	5,579
Commissioner Precinct 3				
Wages And Fringe Benefits	136,181	136,181	135,909	272
Administrative Travel	5,000	5,000	3,957	1,043
Materials And Supplies	5,000	5,000	4,050	950
Total Commissioner Precinct 3	146,181	146,181	143,916	2,265
Commissioner Precinct 4				
Wages And Fringe Benefits	136,181	136,181	135,814	367
Administrative Travel	5,000	5,000	227	4,773
Materials And Supplies	5,000	5,000	3,357	1,643
Total Commissioner Precinct 4	146,181	146,181	139,398	6,783
Radio Communications				
Wages And Fringe Benefits	131,214	131,214	130,869	345
Administrative Travel	600	600	128	472
Office Supplies	650	650	346	304
Postage	100	100	14	86
Dues And Memberships	200	302	302	
Training And Education	650	326		326
Equipment Rental	300	300		300
Fuel And Lubricants	1,000	1,222	1,221	1
Materials And Supplies	700	700	682	18
Repairs And Maintenance Equipment		200	180	20
Repairs And Maintenance Vehicles	1,000	800	743	57
Total Radio Communications	136,414	136,414	134,485	1,929
Risk Management And Insurance				
Wages And Fringe Benefits	341,617	344,361	342,545	1,816
Administrative Travel	8,440	3,339	3,339	
Local Mileage	300	87	87	
Postage	4,000	2,725	2,725	
Dues And Memberships	550	240	240	
Books And Subscriptions	600	86	86	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

	2006		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
<b>GENERAL GOVERNMENT:</b>				
<b>Risk Management And Insurance-Continued</b>				
Training And Education	2,300			
Equipment Rental	350	1,247	1,247	
Property Casualty Liability	682,500	558,951	558,950	1
Storm Damage		219,771	219,771	
Loss Control Consultant	3,000	955	954	1
Materials And Supplies	6,000	9,945	9,944	1
Minor Apparatus And Tools	700	5,466	5,466	
Repairs And Maintenance Equipment	5,500	3,536	3,536	
Safety Education Program	7,000	5,057	5,056	1
Claims Paid - Property	150,000	106,578	106,578	
Claims Paid - Property - ADA		27,660	27,659	1
Claims Paid - Property - C.A.A.		55,688	55,687	1
Claims Paid - Property - Constable		2,355	2,354	1
Claims Paid - Property - Courts		51,902	51,902	
Claims Paid - Property - Head Start		11,043	11,042	1
Claims Paid - Property- Juvenile		611	611	
Claims Paid - Rain Storm		22,828	22,827	1
Claims Paid - Property- Road and Bridge		2,121	2,121	
Claims Paid - Property- Medical		98,940	98,940	
<b>Total Risk Management And Insurance</b>	<b>1,212,857</b>	<b>1,535,492</b>	<b>1,533,667</b>	<b>1,825</b>
<b>Vehicle Maintenance</b>				
Wages And Fringe Benefits	459,436	440,329	440,327	2
Uniforms	5,000	4,874	4,873	1
Fuel And Lubricants	40,000	84,602	84,602	
Materials And Supplies	5,000	3,996	3,995	1
Minor Apparatus And Tools	5,000	5,142	5,141	1
Repairs And Maintenance Equipment	10,000	3,201	3,201	
Repairs And Maintenance Fuel System	4,000	3,808	3,807	1
Repairs And Maintenance Vehicles	7,000		(5,852)	5,852
<b>Total Vehicle Maintenance</b>	<b>535,436</b>	<b>545,952</b>	<b>540,094</b>	<b>5,858</b>
<b>General Operations</b>				
Bank Charges	70,000	2,165	2,165	
Telephone	313,000	784	783	1
Telephone / Maintenance		233,018	233,018	
Cell Phones		40,418	40,417	1
New Equipment And Service		5,191	5,190	1
Appraisal District Cost	592,200	555,988	555,988	
Auditing and Accounting	40,000	29,000	29,000	
Professional Services	315,000	158,620	158,619	1
Lunacy Costs	50,000	50,020	50,020	
Utilities	679,340	893,522	893,521	1
IDEO Work Study	10,000	8,203	8,202	1
<b>Total General Operations</b>	<b>2,069,540</b>	<b>1,976,929</b>	<b>1,976,923</b>	<b>6</b>
<b>Third Party Contracts</b>				
Sacred Heart Children's	11,250	11,250	11,250	
Texas National Guard	2,250			
Texas A&M Dance Program	1,130	1,130	1,130	
S.C.A.N. Matching	3,750	3,750	3,750	
American Red Cross	5,630	5,630	5,630	
Boys's & Girls' Club Laredo	18,750	18,750	18,750	
Industrial Development Board	71,250	71,250	71,250	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

	2006		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
GENERAL GOVERNMENT:				
Third Party Contracts-Continued				
STDC (Elderly Nutrition Program)	43,750	43,750	43,750	
Crime Stoppers	1,500	1,500	1,500	
Laredo Regional Food Bank	7,500	7,500	7,500	
Webb County Soil & Water Conserv.	4,000	4,000	4,000	
Bethany House	9,370	9,370	9,370	
TAMIU Guitar Ensemble	3,370	3,370	3,370	
Laredo Webb Co. Food Bank	18,750	18,750	18,750	
American G.I. Forum	3,000			
Children's International	45,000	65,000	65,000	
Boy Scouts of America	3,750	3,750	3,750	
Litracy Volunteer of America	1,130	1,130	1,130	
Savate Boxing	5,620	5,620	5,620	
Habitat For Humanity	15,000	15,000	15,000	
Border Region MHMR	15,000	15,000	15,000	
BEST	1,880	1,880	1,880	
Marine Corp League	5,000	5,000	5,000	
CASA	3,750			
Laredo Webb Bar Association	2,250			
STCADA	26,230	26,230	26,230	
Air Ambulance Service	75,000			
Safe Haven Program		80,000	80,000	
Total Third Party Contracts	404,860	418,610	418,610	
Grant Matching				
Rural Transportation Fund 980	45,000	45,000	45,000	
Meals On Wheels Fund 952	40,000	28,260	28,260	
Social Services Fund 902	30,000	19,975	19,974	1
Elderly Nutrition Fund 955	90,000	86,405	86,404	1
C.S.B.G. Fund 920	136,000	130,468	130,467	1
Initiative Against Violence	16,950	24,105	24,105	
Laredo Auto Theft Task	40,000	31,757	31,756	1
Narcotics Task Force DEA	30,477	9,369	9,368	1
Women's Advocate Fund 294	18,486	16,037	16,036	1
Laredo Financial TaskForce 295	30,000	8,339	8,339	
CJD TX Narc. Control Fund 297	264,175	154,400	154,399	1
Mobility	50,000	50,000	50,000	
Juvenile Accountability	42,124	42,124	42,124	
Progressive Sanct TJPC-K	201,500	177,513	177,513	
New Progressive Sanct TJPC-O	17,500	15,414	15,413	1
Bullet Proof Vest	10,455	3,000	3,000	
Local Law Enforcement Block	7,000	3,280	3,280	
Homeland Security	5,250	5,250	5,250	
Indigent Coordinator	70,000	33,537	33,537	
Total Grant Matching	1,144,917	884,233	884,225	8
County Judge's Office				
Wages And Fringe Benefits	512,611	512,611	494,113	18,498
Postage	1,500	1,500	72	1,428
Dues And Memberships	300	300		300
Books And Subscriptions	1,250	1,250	102	1,148
Training And Education	5,000	5,000	754	4,246
Materials And Supplies	20,000	20,000	12,921	7,079

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
		Actual	Variance With	
		Amounts,	Final Budget	
		Budgetary	Positive	
Budgeted Amounts		Basis	(Negative)	
Original	Final			
<b>GENERAL GOVERNMENT:</b>				
<b>County Judge's Office-Continued</b>				
Repairs And Maintenance Equipment	4,940	4,940	4,755	185
<b>Total County Judge's Office</b>	545,601	545,601	512,717	32,884
<b>Management Information Systems</b>				
Wages And Fringe Benefits	626,835	580,635	545,593	35,042
Office Supplies	1,000	1,000	995	5
Postage	400	400	100	300
Dues And Memberships	400	400		400
Books And Subscriptions	36,700	35,759	31,428	4,331
Training And Education	13,900	13,900	11,764	2,136
Fuel And Lubricants	1,000	1,000	763	237
Materials And Supplies	10,000	12,806	12,806	
Production Supplies	5,000	50,000	46,725	3,275
Minor Apparatus And Tools	2,000	7,300	6,197	1,103
Repairs And Maintenance Equipment	180,000	144,970	129,355	15,615
Repairs And Maintenance Vehicles	610	610	222	388
Repairs And Maintenance Software	243,000	212,000	211,644	356
<b>Total Management Information Systems</b>	1,120,845	1,060,780	997,592	63,188
<b>Public Information Office</b>				
Wages And Fringe Benefits	63,204	25,704		25,704
<b>Total Public Information Office</b>	63,204	25,704		25,704
<b>County Treasurer's Office</b>				
Wages And Fringe Benefits	654,169	654,169	621,711	32,458
Administrative Travel	2,360	2,360	2,126	234
Local Mileage	250	250	132	118
Postage	6,000	6,000	5,767	233
Dues And Memberships	220	220	200	20
Books And Subscriptions	150	150	80	70
Training And Education	3,127	1,127	949	178
Equipment Rental	2,580	1,926	1,712	214
Materials And Supplies	13,207	16,861	16,823	38
Repairs And Maintenance Equipment	3,965	2,965	2,517	448
<b>Total County Treasurer's Office</b>	686,028	686,028	652,017	34,011
<b>County Auditor's Office</b>				
Wages And Fringe Benefits	1,202,418	1,202,418	1,171,207	31,211
Administrative Travel	7,000	7,000	6,521	479
Local Mileage	500	500	112	388
Postage	800	800	520	280
Dues And Memberships	2,500	2,500	2,255	245
Books And Subscriptions	2,500	2,500	2,229	271
Training And Education	15,000	18,000	16,578	1,422
Professional Services	14,725	10,225		10,225
Materials And Supplies	14,200	15,700	15,306	394
Repairs And Maintenance Equipment	14,000	14,000	9,818	4,182
<b>Total County Auditor's Office</b>	1,273,643	1,273,643	1,224,546	49,097
<b>Purchasing Agent's Office</b>				
Wages And Fringe Benefits	542,877	542,877	530,291	12,586
Administrative Travel	8,000	8,000	2,782	5,218
Postage	3,500	3,542	3,172	370
Advertising	32,240	10,845	(11,169)	22,014

Continued



**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

	2006		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
GENERAL GOVERNMENT:				
Purchasing Agent's Office-Continued				
Advertising Purchasing		580	580	
Advertising Employment		7,066	7,065	1
Advertising Legal Notice		11,743	11,743	
Grant Notices		976	976	
Non-County Legal Notices		988	988	
Training And Education	5,000	3,000		3,000
Central Stores	15,000	15,000	2,217	12,783
Prof. Services /Develop	7,500	5,500	389	5,111
Uniforms	1,500	1,500	1,494	6
Fuel And Lubricants	2,000	2,000	1,561	439
Materials And Supplies	12,500	16,500	15,528	972
Repairs And Maintenance Equipment	8,800	8,800	4,362	4,438
Repairs And Maintenance Vehicles	3,500	3,500	774	2,726
Total Purchasing Agent's Office	642,417	642,417	572,753	69,664
Tax Assessor-Collector's Office				
Wages And Fringe Benefits	1,781,336	1,767,336	1,726,521	40,815
Administrative Travel	6,700	2,650	1,673	977
Local Mileage	100	100		100
Postage	56,000	56,417	56,417	
Advertising	1,500	1,500	1,463	37
Dues And Memberships	425	475	375	100
Books And Subscriptions	2,000	2,000	1,562	438
Training And Education	6,590	590	260	330
Equipment Rental	12,230	8,259	8,259	
Professional Services	8,657	6,757	6,008	749
Uniforms	400	400		400
Fuel And Lubricants	1,500	1,500	1,243	257
Materials And Supplies	40,000	45,054	42,621	2,433
Minor Apparatus And Tools	5,500	18,400	17,994	406
Repairs And Maintenance Equipment	20,367	31,867	30,695	1,172
Repairs And Maintenance Vehicles	1,500	1,500	932	568
Total Tax Assessor-Collector's Office	1,944,805	1,944,805	1,896,023	48,782
Building Maintenance				
Wages And Fringe Benefits	1,453,699	1,365,000	1,364,998	2
Administrative Travel	2,000	2,000	1,982	18
Office Supplies	1,200	1,200	1,185	15
Training And Education	3,500	3,500	3,467	33
Uniforms	10,700	8,869	8,724	145
Fuel And Lubricants	15,000	21,000	20,766	234
Materials And Supplies	10,000	10,000	9,416	584
Repairs And Maintenance Building	174,050	224,881	224,881	
Repairs And Maintenance Equipment	50,000	30,968	30,967	1
Repairs And Maintenance Vehicles	4,000	6,000	5,683	317
Janitorial Supplies	35,000	35,000	34,838	162
Landfill Fees	1,000	500	313	187
Total Building Maintenance	1,760,149	1,708,918	1,707,220	1,698

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
GENERAL GOVERNMENT:					
Human Resources					
	Wages And Fringe Benefits	116,323	53,118	53,115	3
	Administrative Travel	1,000	1,000	166	834
	Postage	200	200	200	
	Dues And Memberships	250	250	175	75
	Books And Subscriptions	250	250	211	39
	Training And Education	1,000	1,000	990	10
	Equipment Rental	2,000			
	Materials And Supplies	1,000	1,000	1,000	
	Minor Apparatus And Tools	1,000	7,000	6,700	300
	Total Human Resources	123,023	63,818	62,557	1,261
Election Administration					
	Wages And Fringe Benefits	223,505	197,879	197,786	93
	Postage	26,000	26,000	25,670	330
	Books And Subscriptions	485	485		485
	Fuel And Lubricants	1,000	1,000	514	486
	Materials And Supplies	4,000	2,996	2,996	
	Repairs And Maintenance Equipment	5,865	801	801	
	Repairs And Maintenance Vehicles	1,000	1,000	49	951
	Election Expense	140,000	140,000	139,807	193
	Total Election Administration	401,855	370,161	367,623	2,538
	General Government Expenditures	14,886,567	14,562,953	14,203,452	359,501
	Less Capital Outlay-All Departments				
	Total Current General Government Expenditures	\$ 14,886,567	14,562,953	14,203,452	359,501
PUBLIC SAFETY:					
Sheriff Bargaining Unit					
	Wages And Fringe Benefits	4,096,533	3,968,923	3,961,271	7,652
	Administrative Travel	1,100	9,105	9,105	
	Office Supplies	17,000	16,814	16,814	
	Postage	11,000	10,110	10,110	
	Books And Subscriptions	1,700	82	82	
	Training And Education	19,400	14,012	14,008	4
	Equipment Rental	28,000	15,310	15,309	1
	Radio Tower Lease	3,000			
	Uniforms	74,000	8,428	8,428	
	Fuel And Lubricants	200,000	226,545	165,016	61,529
	Materials And Supplies	25,000	36,741	36,740	1
	Minor Apparatus And Tools	2,320	2,677	2,669	8
	Repairs And Maintenance Buildings	1,500	5,171	5,170	1
	Repairs And Maintenance Equipment	32,000	15,330	15,329	1
	Repairs And Maintenance Vehicles	150,000	82,548	82,548	
	Stray Animal Account	1,100	496	495	1
	Total Sheriff Bargaining Unit	4,663,653	4,412,292	4,343,094	69,198
Sheriff Non Bargaining					
	Wages And Fringe Benefits	446,528	444,921	444,916	5
	Total Sheriff Non Bargaining	446,528	444,921	444,916	5

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual	Variance With
		Budgeted Amounts		Amounts,	Final Budget
		Original	Final	Budgetary	Positive
				Basis	(Negative)
<b>PUBLIC SAFETY:</b>					
<b>Sheriff, Mirando Sub-Station</b>					
Wages And Fringe Benefits	249,130	238,967	238,594	373	
<b>Total Sheriff, Mirando Sub-Station</b>	249,130	238,967	238,594	373	
<b>Medical Examiner and Morgue</b>					
Wages And Fringe Benefits	82,124	9,940		9,940	
Administrative Travel	2,500	1,500		1,500	
Local Mileage	500	500		500	
Office Supplies	2,500	500		500	
Postage	250	250		250	
Dues And Memberships	250	250		250	
Books And Subscriptions	500	500		500	
Training And Education	4,500	1,089		1,089	
Utilities	2,500	11,411	11,410	1	
Fuel And Lubricants	1,250	750		750	
Materials And Supplies	4,500	4,500	699	3,801	
Repairs And Maintenance Equipment	750	750	158	592	
Repairs And Maintenance Vehicles	350	350		350	
<b>Total Medical Examiner and Morgue</b>	102,474	32,290	12,267	20,023	
<b>Emergency Medical Service</b>					
Wages And Fringe Benefits	116,990	91,208	65,761	25,447	
Fuel And Lubricants	5,000	6,300	6,258	42	
Materials And Supplies	1,000	1,000		1,000	
Repairs And Maintenance Vehicle	4,240	4,240	3,113	1,127	
<b>Total Emergency Medical Service</b>	127,230	102,748	75,132	27,616	
<b>Constable Precinct 1</b>					
Wages And Fringe Benefits	642,164	632,164	604,946	27,218	
Administrative Travel	2,000	2,000	1,299	701	
Postage	600	200	147	53	
Dues And Memberships	450	460	460		
Books And Subscriptions	600	50	50		
Training And Education	4,000	3,595	3,594	1	
Equipment Rental	2,000	1,000	988	12	
Uniforms	4,000	7,505	7,381	124	
Fuel And Lubricants	12,000	22,000	21,729	271	
Materials And Supplies	5,700	4,331	4,330	1	
Minor Apparatus And Tools	300	59		59	
Repairs And Maintenance Equipment	1,500	1,500	1,500		
Repairs And Maintenance Vehicles	11,000	11,450	11,450		
<b>Total Constable Precinct 1</b>	686,314	686,314	657,874	28,440	
<b>Constable Precinct 3</b>					
Wages And Fringe Benefits	124,361	123,619	99,073	24,546	
Administrative Travel	2,000	1,739	1,739		
Dues And Memberships	100	45	45		
Training And Education	1,500	1,118	1,118		
Equipment Rental	300	109	109		
Uniforms	2,000	1,138	1,137	1	
Fuel And Lubricants	3,500	6,167	6,167		
Materials And Supplies	750	589	589		
Repairs And Maintenance Equipment	200	11	11		
Repairs And Maintenance Vehicles	1,000	1,176	1,175	1	
<b>Total Constable Precinct 3</b>	135,711	135,711	111,163	24,548	

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
<b>PUBLIC SAFETY:</b>					
<b>Constable Precinct 4</b>					
Wages And Fringe Benefits		365,563	369,411	369,393	18
Administrative Travel		1,000	885	884	1
Postage		500	500	500	
Dues And Memberships		500	60	60	
Training And Education		5,000	3,719	3,719	
Equipment Rental		1,500	1,633	1,632	1
Uniforms		7,000	7,000	7,000	
Fuel And Lubricants		11,500	14,577	14,576	1
Materials And Supplies		3,000	3,440	3,440	
Minor Apparatus And Tools		1,000	1,000	1,000	
Repairs And Maintenance Equipment		1,000	328	328	
Repairs And Maintenance Vehicles		14,000	10,125	10,124	1
<b>Total Constable Precinct 4</b>		<b>411,563</b>	<b>412,678</b>	<b>412,656</b>	<b>22</b>
<b>Constable Precinct 2</b>					
Wages And Fringe Benefits		414,143	413,373	411,566	1,807
Administrative Travel		1,300	350	350	
Postage		350	350	350	
Dues And Memberships		600			
Training And Education		2,000	2,000	2,000	
Equipment Rental		1,250	170	116	54
Uniforms		4,000	4,440	4,412	28
Fuel And Lubricants		8,000	10,251	10,250	1
Materials And Supplies		2,000	3,200	3,022	178
Repairs And Maintenance Equipment		2,500			
Repairs And Maintenance Vehicles		7,000	9,009	9,009	
<b>Total Constable Precinct 2</b>		<b>443,143</b>	<b>443,143</b>	<b>441,075</b>	<b>2,068</b>
<b>Justice Center Security</b>					
Wages And Fringe Benefits		494,348	908,293	908,288	5
Administrative Travel		6,500			
Equipment Rental		2,000	1,014	1,013	1
Professional Services		20,000			
Uniforms		8,000			
Fuel And Lubricants		2,200			
Materials And Supplies		3,600	3,257	3,256	1
Repairs And Maintenance Vehicles		1,000			
<b>Total Justice Center Security</b>		<b>537,648</b>	<b>912,564</b>	<b>912,557</b>	<b>7</b>
Public Safety Expenditures		7,803,394	7,821,628	7,649,328	172,300
Less Capital Outlay					
<b>Total Current Public Safety Expenditures</b>	\$	<b>7,803,394</b>	<b>7,821,628</b>	<b>7,649,328</b>	<b>172,300</b>
<b>JUSTICE SYSTEM:</b>					
<b>49th District Judge's Office</b>					
Wages And Fringe Benefits		370,549	370,549	363,337	7,212
Administrative Travel		3,500	3,500	792	2,708
Postage		1,500	1,500	418	1,082
Books And Subscriptions		5,950	5,950	4,228	1,722
Training And Education		5,000	5,000		5,000
Court Appointed Attorney		8,000			
Visiting Judge		8,500	2,729	586	2,143

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
49th District Judge's Office-Continued				
Materials And Supplies	5,000	5,000	2,731	2,269
Repairs And Maintenance Equipment	6,000	6,000	2,753	3,247
Indigent Defend	85,000	98,771	98,770	1
Total 49th District Judge's Office	498,999	498,999	473,615	25,384
111th District Judge's Office				
Wages And Fringe Benefits	370,525	370,525	333,499	37,026
Administrative Travel	3,500	3,500	1,266	2,234
Postage	800	800	316	484
Dues And Memberships	500	500	200	300
Books And Subscriptions	2,500	2,500	108	2,392
Training And Education	7,500	7,500	6,705	795
Court Appointed Attorney	1,000	1,000		1,000
Visiting Judge	8,500	8,500	777	7,723
Materials And Supplies	5,075	5,075	3,535	1,540
Repairs And Maintenance Equipment	6,000	6,000	469	5,531
Total 111th District Judge's Office	405,900	405,900	346,875	59,025
341st District Judge's Office				
Wages And Fringe Benefits	380,430	380,430	379,571	859
Administrative Travel	3,500	3,802	3,802	
Postage	1,500	810	476	334
Books And Subscriptions	4,500	5,190	5,189	1
Training And Education	5,000	5,000	4,749	251
Court Appointed Attorney	8,050	8,050		8,050
Visiting Judge	8,500	8,500	2,409	6,091
Materials And Supplies	5,500	5,500	3,880	1,620
Repairs And Maintenance Equipment	6,500	5,034	2,813	2,221
Indigent Defend	85,000	86,164	86,164	
Total 341st District Judge's Office	508,480	508,480	489,053	19,427
406th District Court				
Wages And Fringe Benefits	403,462	403,462	402,064	1,398
Administrative Travel	3,500	4,440	4,410	30
Postage	1,500	500	415	85
Books And Subscriptions	3,500	3,310	3,309	1
Training And Education	5,000	5,000	5,000	
Court Appointed Attorney	107,500	112,445	112,445	
Visiting Judge	8,500	3,140	1,435	1,705
Materials And Supplies	6,000	7,915	7,914	1
Repairs And Maintenance Equipment	5,000	3,750	2,288	1,462
Indigent Defend	85,000	85,000	20,909	64,091
Total 406th District Court	628,962	628,962	560,189	68,773
County Court-At-Law #1				
Wages And Fringe Benefits	508,307	509,407	503,494	5,913
Administrative Travel	4,000	4,000	185	3,815
Postage	1,500	1,500	318	1,182
Books And Subscriptions	3,500	3,500	2,529	971
Training And Education	7,500	7,500	5,077	2,423
Court Appointed Attorney	25,000	25,000	20,220	4,780
visiting Judge	6,000	7,430	7,429	1
Materials And Supplies	5,500	5,500	5,384	116
Repairs And Maintenance Equipment	5,000	5,000	828	4,172

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
County Court-At-Law #1-Continued				
Adult Misdemeanor	95,000	122,125	122,125	
Juvenile Misdemeanor	95,000	66,028	52,528	13,500
Juvenile Felony	95,000	55,299	44,138	11,161
Dues And Memberships	51,000	51,000	28,950	22,050
Total County Court-At-Law	902,307	863,289	793,205	70,084
County Court-At-Law #2				
Wages And Fringe Benefits	630,249	627,362	627,356	6
Administrative Travel	4,000	2,846	2,845	1
Postage	1,500	390	390	
Books And Subscriptions	3,500	1,673	1,673	
Training And Education	7,500	4,844	4,844	
Professional Services	10,000	8,883	8,883	
Court Appointed Attorney	25,000	20,109	20,109	
Visiting Judge	6,000	9,176	9,175	1
Materials And Supplies	5,500	10,836	10,836	
Repairs And Maintenance Equipment	5,000	2,085	2,084	1
Adult Misdemeanor	95,000	168,394	168,394	
County Court-At-Law #2-Continued				
Juvenile Misdemeanor	95,000	90,279	90,278	1
Juvenile Felony	95,000	74,990	74,990	
Dues And Memberships	51,000	57,900	57,900	
Total County Court-At-Law #2	1,034,249	1,079,767	1,079,757	10
Tax Cases Processing Department				
Wages And Fringe Benefits	40,579	40,579	40,556	23
Total Tax Cases Processing Department	40,579	40,579	40,556	23
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits	271,819	271,819	271,190	629
Administrative Travel	3,500	3,500	1,689	1,811
Postage	2,000	2,000	2,000	
Books And Subscriptions	1,000	1,000	652	348
Equipment Rental	2,500	2,500		2,500
Professional Services	13,857	13,857	12,463	1,394
Materials And Supplies	7,000	7,000	5,418	1,582
Repairs And Maintenance Equipment	3,000	3,000	816	2,184
Total Justice Of The Peace, Precinct 1 Place 1	304,676	304,676	294,228	10,448
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits	273,451	273,451	272,098	1,353
Administrative Travel	1,500	567	318	249
Postage	2,500	2,500	2,500	
Books And Subscriptions	500	500	380	120
Equipment Rental	500	500	60	440
Professional Services	14,500	15,433	14,703	730
Materials And Supplies	6,000	6,000	5,100	900
Repairs And Maintenance Equipment	2,600	2,600	1,650	950
Total Justice of the Peace, Precinct 1 Place 2	301,551	301,551	296,809	4,742
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits	240,764	240,764	236,274	4,490
Administrative Travel	1,500	1,500	62	1,438
Postage	1,000	1,000	609	391
Equipment Rental	300	300	99	201

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

	2006		Actual	Variance With
	Budgeted Amounts		Amounts,	Final Budget
	Original	Final	Budgetary	Positive
			Basis	(Negative)
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 2 Place1-Continued				
Professional Services	24,976	14,976		14,976
Materials And Supplies	2,500	3,500	3,355	145
Repairs And Maintenance Equipment	2,000	1,000	756	244
Total Justice Of The Peace, Precinct 2 Place 1	273,040	263,040	241,155	21,885
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	230,492	230,492	228,212	2,280
Administrative Travel	2,720	1,425	1,424	1
Postage	1,500	1,000	520	480
Equipment Rental	720	720	321	399
Professional Services	26,462	14,748	14,748	
Materials And Supplies	5,059	8,568	7,170	1,398
Repairs And Maintenance Equipment	500	500	243	257
Total Justice Of The Peace, Precinct 2 Place 2	267,453	257,453	252,638	4,815
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	150,730	150,730	149,295	1,435
Administrative Travel	1,000	1,127	1,126	1
Local Mileage	1,600	2,056	2,056	
Postage	700	700	700	
Dues And Memberships	300	300	60	240
Training And Education	1,275	1,275	1,261	14
Equipment Rental	264	264	60	204
Fuel And Lubricants	2,000	2,000	1,319	681
Materials And Supplies	3,715	3,715	2,945	770
Repairs And Maintenance Equipment	2,200	2,325	2,119	206
Repairs And Maintenance Vehicle	1,500	792	533	259
Total Justice Of The Peace, Precinct 3	165,284	165,284	161,474	3,810
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	465,462	480,444	466,984	13,460
Administrative Travel	2,500	2,959	2,886	73
Postage	6,500	3,500	3,500	
Equipment Rental	200	630	603	27
Professional Services	15,929	15,929	15,928	1
Materials And Supplies	6,500	8,500	8,448	52
Repairs And Maintenance Equipment	2,000	2,111	2,110	1
Total Justice Of The Peace, Precinct 4	499,091	514,073	500,459	13,614
Judicial General				
Advertising Legal Notices	2,000			
Transcripts	35,000			
Transcripts 49th		342	342	
Transcripts 341st		13,283	13,283	
Transcripts 406th		8,419	8,418	1
Transcripts CCl		227	227	
Transcripts Cluster Court		673	673	
Witness Expenditures	5,000			
Court Interpreter/Reporter				
Court Interpreter/Reporter 49th	5,000	8,850	8,850	
Court Interpreter/Reporter 111th		1,780	1,780	
Court Interpreter/Reporter 341st		850	850	
Court Interpreter/Reporter CCL1		3,309	3,309	
Court Interpreter/Reporter CCL2		5,819	5,818	1

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual	Variance With
		Budgeted Amounts		Amounts,	Final Budget
		Original	Final	Budgetary	Positive
				Basis	(Negative)
<b>JUSTICE SYSTEM:</b>					
<b>Judicial General-Continued</b>					
Capital Murder Cases	4,220				
Evaluation Services	30,000	29,747	29,747		
Expert Witness	19,000				
Investigation Expenditure	2,000				
Litigation Expense	21,000				
<b>Total Judicial General</b>	<b>123,220</b>	<b>73,299</b>	<b>73,297</b>		<b>2</b>
<b>District Attorney</b>					
Wages And Fringe Benefits	3,059,489	3,055,485	3,022,774		32,711
Administrative Travel	6,240		(530)		530
Postage	2,525	1,896	1,896		
Dues And Memberships	4,630	4,605	4,605		
Books And Subscriptions	11,260	19,231	19,231		
Training And Education	9,933	1,906	1,906		
Equipment Rental	7,420	8,572	8,571		1
Professional Services	9,620	14,098	14,097		1
Fuel And Lubricants	7,715	13,841	13,840		1
Materials And Supplies	11,810	14,305	14,304		1
Repairs And Maintenance Equipment	6,420	3,754	3,754		
Repairs And Maintenance Vehicle	3,790	3,159	3,159		
<b>Total District Attorney</b>	<b>3,140,852</b>	<b>3,140,852</b>	<b>3,107,607</b>		<b>33,245</b>
<b>County Attorney</b>					
Wages And Fringe Benefits	1,893,911	1,783,911	1,683,712		100,199
Administrative Travel	1,500	1,250	1,250		
Local Mileage	100				
Postage	2,500	3,000	2,914		86
Dues And Memberships	3,500	4,400	4,218		182
Books And Subscriptions	4,500	8,381	8,381		
Training And Education	14,000	18,467	18,466		1
Equipment Rental	1,500	2,018	1,678		340
Professional Services	5,000	5,170	5,170		
Witness Expenditures	500				
Fuel And Lubricants	3,000	4,500	4,180		320
Materials And Supplies	18,500	16,214	15,407		807
Repairs And Maintenance Equipment	3,350	4,550	4,154		396
Repairs And Maintenance Vehicle	2,000	2,000	1,324		676
<b>Total County Attorney</b>	<b>1,953,861</b>	<b>1,853,861</b>	<b>1,750,854</b>		<b>103,007</b>
<b>Public Defender</b>					
Wages And Fringe Benefits	1,637,483	1,564,951	1,564,946		5
Administrative Travel	13,230	12,308	12,308		
Local Mileage	1,000	450	450		
Postage	1,000	972	972		
Dues And Memberships	5,000	2,877	2,877		
Books And Subscriptions	6,000	8,503	8,502		1
Training And Education	6,000	5,553	5,553		
Equipment Rental	4,750	4,457	4,456		1
Transcripts	100	35	35		
Professional Services	5,000	5,800	5,793		7
Witness Expenditures	1,000				
Fuel And Lubricants	500	251	250		1
Materials And Supplies	9,000	12,539	12,538		1

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
Public Defender-Continued				
Repairs And Maintenance Equipment	2,000	2,468	2,467	1
Expert Witness	100			
Investigation Expenditure	100	55	51	4
Other Litigation Expense	50			
Total Public Defender	1,692,313	1,621,219	1,621,198	21
District Clerk				
Wages And Fringe Benefits	1,401,550	1,401,550	1,351,946	49,604
Administrative Travel	4,800	4,800	1,831	2,969
Local Mileage	600	600	599	1
Postage	27,000	27,000	27,000	
Dues And Memberships	200	200	160	40
Books And Subscriptions	1,500	1,500	140	1,360
Training And Education	10,000	10,000	6,893	3,107
Materials And Supplies	34,895	34,895	34,703	192
Repairs And Maintenance Equipment	6,000	6,000	5,969	31
Total District Clerk	1,486,545	1,486,545	1,429,241	57,304
District Clerk Central Jury				
Wages And Fringe Benefits	186,813	186,813	185,055	1,758
Administrative Travel	4,000	4,000	308	3,692
Postage	17,100	14,850	8,493	6,357
Materials And Supplies	10,500	10,500	7,733	2,767
Repairs And Maintenance Equipment	3,000	3,000	390	2,610
Central Jury Petit Juror	114,004	114,004	90,000	24,004
Jurors - Other Expenses	20,000	22,250	22,250	
Total District Clerk Central Jury	355,417	355,417	314,229	41,188
County Clerk				
Wages And Fringe Benefits	717,417	716,781	716,778	3
Administrative Travel	1,000	695	695	
Postage	7,500	5,175	5,174	1
Dues And Memberships	200	110	110	
Books And Subscriptions	700	358	358	
Training And Education	5,000	4,998	4,998	
Materials And Supplies	14,000	13,999	13,999	
Repairs And Maintenance Equipment	5,000	5,476	5,476	
Capital Outlay		37,790	37,790	
Total County Clerk	750,817	785,382	785,378	4
Law Library				
Wages And Fringe Benefits	85,357	85,101	85,098	3
Books And Subscriptions	60,414	63,393	63,393	
Materials And Supplies	1,000	307	307	
Repairs And Maintenance Equipment	500			
Total Law Library	147,271	148,801	148,798	3
Bail Bond Board				
Wages And Fringe Benefits	36,366	36,516	36,337	179
Materials And Supplies	350	350	346	4
Repairs And Maintenance Equipment	600	450	197	253
Total Bail Bond Board	37,316	37,316	36,880	436
General Operations-Administration Of Justice				
Judicial District Fees	11,220	11,220	11,220	
Autopsies	232,100			
Autopsies JP Pct 1 Place 1		106,620	106,620	

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**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
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**General Fund**  
**For The Year Ended September 30, 2006**

2006				
	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Original	Final		
JUSTICE SYSTEM:				
General Operations-Administration Of Justice-Continued				
Autopsies JP Pct 1 Place 2		84,315	84,315	
Autopsies JP Pct 2		25,535	25,535	
Autopsies JP Pct 3		6,570	6,569	1
Autopsies JP Pct 4		56,108	56,108	
Autopsies JP Pct 2 Place 2		61,353	61,352	1
Total General Operations-Administration Of Justice	243,320	351,721	351,719	2
Pre Trial Services				
Wages And Fringe Benefits	355,108	355,108	332,343	22,765
Local Mileage	1,200	1,200		1,200
Postage	1,200	1,200	32	1,168
Dues And Memberships	700	700		700
Training And Education	4,500	4,500	1,987	2,513
Equipment Rental	900	900	642	258
Printing Supplies	6,000	6,000	4,677	1,323
Professional Services	12,362	12,362		12,362
Materials And Supplies	4,500	4,500	3,667	833
Repairs And Maintenance Equipment	3,800	3,800	595	3,205
Total Pre Trial Services	390,270	390,270	343,943	46,327
Juvenile Probation				
Wages And Fringe Benefits	1,582,663	1,543,087	1,526,678	16,409
Administrative Travel	1,500	50	49	1
Car Allowance	2,400	2,400	200	2,200
Transportation Juvenile	2,500	1,500	695	805
Office Supplies	6,000	6,000	47	5,953
Postage	1,500	320	132	188
Advertising	1,500	1,500	1,500	
Dues And Memberships	300	300	90	210
Training And Education	3,000	3,400	1,387	2,013
Equipment Rental	4,200	4,300	930	3,370
Professional Services	51,938	51,938	37,926	14,012
Utilities	40,000	40,054	32,135	7,919
Uniforms	2,000	2,000		2,000
Materials And Supplies	4,000	4,000	68	3,932
Medicines	3,000	3,000	111	2,889
Laundry and Linen	400	400	106	294
Repairs And Maintenance Building	8,000	8,000	7,698	302
Repairs And Maintenance Equipment	7,500	8,126	8,126	
Repairs And Maintenance Vehicle	4,500	6,950	6,690	260
Janitorial Supplies	4,000	4,000	3,979	21
Medical Services	5,212	5,212	4,191	1,021
Total Juvenile Probation	1,736,113	1,696,537	1,632,738	63,799
Justice System Expenditures	17,887,886	17,773,273	17,125,895	647,378
Less Capital Outlay		37,790	37,790	
Total Current Justice System Expenditures	\$ 17,887,886	17,735,483	17,088,105	647,378
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	287,500	287,500	203,967	83,533
Prescription Drugs	250,000	250,000	56,249	193,751
Hospital Inpatient Services	1,045,000	1,045,000	841,492	203,508
Continued				

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

	2006		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
	Budgeted Amounts			
	Original	Final		
<b>HEALTH AND HUMAN SERVICES:</b>				
<b>Indigent Health Care-Continued</b>				
Hospital Outpatient Services	745,000	745,000	301,022	443,978
Laboratory/X-ray Services	112,500	112,500	64,611	47,889
<b>Total Indigent Health Care</b>	2,440,000	2,440,000	1,467,341	972,659
<b>Indigent Services Program</b>				
Wages And Fringe Benefits	547,347	528,100	528,096	4
Administrative Travel	5,500	5,417	5,416	1
Postage	3,000	1,613	1,613	
Books And Subscriptions	480	169	169	
Equipment Rental	120			
Professional Services	45,000	31,224	31,224	
Fuel And Lubricants	1,500	2,272	2,272	
Materials And Supplies	6,500	7,953	5,064	2,889
Repairs And Maintenance Equipment	4,000	4,000	3,452	548
Repairs And Maintenance Vehicle	1,000	898	897	1
Janitorial Supplies	1,000	325	325	
Indigent Medical	3,000	1,326	1,325	1
Indigent Burials	75,000	79,443	79,443	
Indigent Utilities	100			
Indigent Rents	100			
<b>Total Indigent Services Program</b>	693,647	662,740	659,296	3,444
<b>Child Welfare</b>				
Training and Education	250	500		500
Professional Services	1,000	198	45	153
Clothing Allowance	37,750	37,750	25,637	12,113
Medical/Dental Exams	150	150		150
Awareness	100	652		652
<b>Total Child Welfare</b>	39,250	39,250	25,682	13,568
<b>General Operations-Health &amp; Welfare</b>				
City Health Contract	200,000	200,000	200,000	
Animal Protective Society	50,000	50,000	50,000	
R B Cowl	90,000	90,000	90,000	
Animal Damage Control	25,200	25,200	25,200	
Fire Protection And Emergency Services	600,000	600,000	600,000	
Gateway Community Health	150,000	150,000	150,000	
Ministries	157,500	157,500	157,500	
<b>Total General Operations - Health &amp; Welfare</b>	1,272,700	1,272,700	1,272,700	
<b>Veteran's Service Office</b>				
Wages And Fringe Benefits	128,267	128,267	127,491	776
Administrative Travel	2,500	3,100	3,100	
Postage	1,000	315	315	
Dues And Memberships	300	75	75	
Training And Education	500	250	250	
Materials And Supplies	2,000	3,710	3,594	116
Minor Apparatus And Tools	650			
Repairs And Maintenance Equipment	1,500	1,000	839	161
Laredo Veteran Assistance	75,000	75,000	75,000	
<b>Total Veteran's Service Office</b>	211,717	211,717	210,664	1,053
Health And Human Services Expenditures	4,657,314	4,626,407	3,635,683	990,724
Less Capital Outlay				
<b>Total Current Health And Human Services Expenditures</b>	\$ 4,657,314	4,626,407	3,635,683	990,724
				Continued

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual Amounts, Budgetary Basis	Variance With Final Budget Positive (Negative)
		Budgeted Amounts			
		Original	Final		
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:					
Extension Agent					
	Wages And Fringe Benefits	130,413	130,413	112,454	17,959
	Administrative Travel	11,000	11,000	8,911	2,089
	Local Mileage	6,700	6,093	3,623	2,470
	Postage	800	800	800	
	Dues And Memberships	600	576	347	229
	Books And Subscriptions	900	900	900	
	Equipment Rental	4,500	4,500	4,500	
	Materials And Supplies	2,920	2,944	2,943	1
	Minor Apparatus And Tools	200	807		807
	Repairs And Maintenance Equipment	1,800	1,800	1,764	36
	Total Extension Agent	159,833	159,833	136,242	23,591
	Infrastructure And Environmental Services Expenditures	159,833	159,833	136,242	23,591
	Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$	159,833	159,833	136,242	23,591
CORRECTIONS AND REHABILITATION:					
Jail Bargaining Unit					
	Wages And Fringe Benefits	8,009,319	7,863,493	7,795,035	68,458
	Administrative Travel	1,100	19,764	19,764	
	Special Travel	54,000	38,031	38,030	1
	Office Supplies	21,000	20,934	20,934	
	Postage	3,300	1,789	1,789	
	Advertising	3,200	104	104	
	Dues And Memberships	800			
	Books And Subscriptions	7,700	3,808	3,807	1
	Training And Education	16,350	16,474	16,473	1
	Equipment Rental	17,900	7,838	7,838	
	Professional Services	58,000	29,277	29,277	
	Utilities	350,000	325,343	325,342	1
	Uniforms	30,000	6,975	6,974	1
	Fuel And Lubricants	7,700	3,628	3,628	
	Materials And Supplies	27,000	76,753	76,752	1
	Minor Apparatus And Tools	9,000	9,189	9,188	1
	Repairs And Maintenance Building	50,000	86,296	86,296	
	Repairs And Maintenance Equipment	60,000	54,853	54,852	1
	Capital Outlay		15,950	15,950	
	Total Jail Bargaining Unit	8,726,369	8,580,499	8,512,033	68,466
Jail Non Bargaining Unit					
	Wages And Fringe Benefits	992,161	919,368	919,365	3
	Total Jail Non Bargaining Unit	992,161	919,368	919,365	3
Jail Purchasing					
	Professional Services	197,000	197,600	197,600	
	Uniforms	8,000	16,426	16,426	
	Materials And Supplies	80,000	107,908	107,908	
	Groceries	540,000	889,786	889,785	1
	Medicines	120,000	159,423	118,339	41,084
	Minor Apparatus And Tools	2,600	6,352	6,351	1
	Janitorial Supplies	56,500	82,522	82,521	1
	Medical Services	120,000	78,123	78,122	1
	Total Jail Purchasing	1,124,100	1,538,140	1,497,052	41,088

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

		2006		Actual	Variance With
		Budgeted Amounts		Amounts,	Final Budget
		Original	Final	Budgetary	Positive
				Basis	(Negative)
<b>CORRECTIONS AND REHABILITATION:</b>					
Corrections And Rehabilitation Expenditures		10,842,630	11,038,007	10,928,450	109,557
Less Capital Outlay			15,950	15,950	
<b>Total Current Corrections And Rehabilitation Expenditures</b>		<b>\$ 10,842,630</b>	<b>11,022,057</b>	<b>10,912,500</b>	<b>109,557</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>					
<b>Economic Development</b>					
Wages And Fringe Benefits		321,033	265,526	265,523	3
Administrative Travel		6,000	6,931	6,931	
Local Mileage		200	250	220	30
Postage		1,000	1,025	1,025	
Books And Subscriptions		50			
Training And Education		400	21	21	
Fuel And Lubricants		1,500	2,829	2,797	32
Materials And Supplies		1,500	1,600	1,561	39
Repairs And Maintenance Equipment		900	500	474	26
Repairs And Maintenance Vehicles		700	980	980	
<b>Total Economic Development</b>		<b>333,283</b>	<b>279,662</b>	<b>279,532</b>	<b>130</b>
<b>Quad City Community Center</b>					
Wages And Fringe Benefits		117,916	117,819	117,817	2
Local Mileage		3,000	3,188	3,188	
Books And Subscriptions		5,000	182	181	1
Utilities		25,000	36,358	36,357	1
Fuel And Lubricants		2,500	256	255	1
Materials And Supplies		2,000	1,712	1,712	
Repairs And Maintenance Building		3,000	5,307	5,307	
Repairs And Maintenance Equipment		2,500	1,210	1,209	1
Repairs And Maintenance Vehicles		1,500	61	60	1
Janitorial Supplies		2,000	2,000	1,991	9
<b>Total Quad City Community Center</b>		<b>164,416</b>	<b>168,093</b>	<b>168,077</b>	<b>16</b>
<b>Bruni Community Center</b>					
Wages And Fringe Benefits		32,727	32,727	32,690	37
Administrative Travel			700	613	87
Utilities		7,500	7,500	6,097	1,403
Fuel And Lubricants		1,000	1,000	385	615
Materials And Supplies		1,500	1,500	772	728
Repairs And Maintenance Building		1,600	900	899	1
Repairs And Maintenance Equipment		1,500	1,500		1,500
Repairs And Maintenance Vehicles		1,000	1,000	12	988
Janitorial Supplies		1,500	1,500	860	640
<b>Total Bruni Community Center</b>		<b>48,327</b>	<b>48,327</b>	<b>42,328</b>	<b>5,999</b>
<b>El Cenizo Community Center</b>					
Wages And Fringe Benefits		106,770	126,706	126,702	4
Car Allowance		1,200	1,200	1,200	
Utilities		13,500	17,011	17,011	
Fuel And Lubricants		2,000	2,060	2,059	1
Materials And Supplies		1,000	1,134	1,133	1
Repairs And Maintenance Building		3,000	3,159	3,158	1
Repairs And Maintenance Equipment		500	838	838	
Repairs And Maintenance Vehicles		1,000	952	952	
Janitorial Supplies		1,500	1,499	1,498	1
<b>Total El Cenizo Community Center</b>		<b>130,470</b>	<b>154,559</b>	<b>154,551</b>	<b>8</b>

Continued

**Webb County, Texas**  
**Budgetary Comparison Schedule Detail**  
**Schedule of Expenditures**  
**General Fund**  
**For The Year Ended September 30, 2006**

2006				
		Actual		Variance With
		Amounts,		Final Budget
		Budgetary		Positive
		Basis		(Negative)
		Budgeted Amounts		
		Original	Final	
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Larga Vista Center				
Wages And Fringe Benefits	114,089	110,763	107,169	3,594
Administrative Travel		800	795	5
Utilities	14,000	15,279	15,278	1
Fuel And Lubricants	4,000	3,000	1,945	1,055
Materials And Supplies	1,500	1,500	1,378	122
Repairs And Maintenance Building	3,000	3,000	2,508	492
Repairs And Maintenance Equipment	1,500	1,500	1,202	298
Repairs And Maintenance Vehicles	3,000	3,200	2,851	349
Janitorial Supplies	1,000	1,000	774	226
Total Larga Vista Center	142,089	140,042	133,900	6,142
Rio Bravo Community Center				
Wages And Fringe Benefits	76,368	76,618	76,286	332
Car Allowance	1,200	1,200	1,200	
Utilities	13,500	20,540	20,539	1
Fuel And Lubricants	500	500		500
Materials And Supplies	1,000	1,000	849	151
Repairs And Maintenance Building	2,500	1,447	1,446	1
Repairs And Maintenance Equipment	500	500	223	277
Repairs And Maintenance Vehicles	500	124	123	1
Janitorial Supplies	500	500	498	2
Total Rio Bravo Community Center	96,568	102,429	101,164	1,265
Fred and Anita Bruni Community Center				
Wages And Fringe Benefits	67,047	36,367	28,439	7,928
Total Fred and Anita Bruni Community Center	67,047	36,367	28,439	7,928
Buenos Aires Community Center				
Wages And Fringe Benefits	33,525	33,525	32,817	708
Total Buenos Aires Community Center	33,525	33,525	32,817	708
Golf Course				
Professional Services	3,000	810		810
Water Rights		2,190	2,189	1
Utilities	30,000	43,846	43,845	1
Repairs And Maintenance Building	4,000			
Repairs And Maintenance Equipment	10,000	154		154
Total Golf Course	47,000	47,000	46,034	966
Parks And Grounds				
Wages And Fringe Benefits	210,125	208,675	206,259	2,416
Equipment Rental	600	100	94	6
Uniforms	3,400	3,400	2,295	1,105
Fuel And Lubricants	5,600	6,796	6,796	
Materials And Supplies	5,000	4,804	4,259	545
Minor Apparatus And Tools	319	319	156	163
Repairs And Maintenance Equipment	2,000	2,000	715	1,285
Repairs And Maintenance Vehicles	2,258	3,758	2,659	1,099
Landfill Fees	2,000	500	110	390
Total Parks And Grounds	231,302	230,352	223,343	7,009
Community And Economic Development Expenditures	1,294,027	1,240,356	1,210,185	30,171
Less Capital Outlay				
Total Current Community And Economic Development Expenditures	\$ 1,294,027	1,240,356	1,210,185	30,171
Add Capital Outlay-All Departments		53,740	53,740	
TOTAL GENERAL FUND EXPENDITURES	\$ 57,531,651	57,222,457	54,889,235	2,333,222

Concluded

**Webb County, Texas**  
**Combining Balance Sheet - Nonmajor Governmental Funds - Summary**  
**September 30, 2006**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>ASSETS</b>				
Cash and investments	4,611,448	15,389,374	947,762	20,948,584
Taxes receivable, net	194,762	-	1,154,372	1,349,134
Due from other funds	4,081,478	247,340	131,250	4,460,068
Receivable from other governments	2,552,829	1,321,420	-	3,874,249
Other receivables	74,528	-	-	74,528
Inventories	4,195	-	-	4,195
Prepaid expenses	100	-	5,248	5,348
Total assets	<u>11,519,340</u>	<u>16,958,134</u>	<u>2,238,632</u>	<u>30,716,106</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,673,343	624,659	-	2,298,002
Due to other funds	2,237,069	796,598	210,000	3,243,667
Payable to other governments	27,176	151	-	27,327
Deferred revenue	531,681	143,784	1,088,104	1,763,569
Other accrued expenditures	436,365	3,796	-	440,161
Other payables	165,962	742,247	-	908,209
Total liabilities	<u>5,071,596</u>	<u>2,311,235</u>	<u>1,298,104</u>	<u>8,680,935</u>
Fund balances:				
Reserved for:				
Inventories	4,195	-	-	4,195
Debt service	-	-	582,490	582,490
Capital projects	-	7,584,182	-	7,584,182
Other purposes	4,780,594	-	-	4,780,594
Unreserved, reported in:				
Debt service	-	-	358,038	358,038
Capital projects	-	7,062,717	-	7,062,717
Special revenues	1,662,955	-	-	1,662,955
Total fund balances	<u>6,447,744</u>	<u>14,646,899</u>	<u>940,528</u>	<u>22,035,171</u>
Total liabilities and fund balances	<u>\$ 11,519,340</u>	<u>\$ 16,958,134</u>	<u>\$ 2,238,632</u>	<u>\$ 30,716,106</u>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds - Summary**  
**For the Year Ended September 30, 2006**

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
Property Taxes	\$ 596,743	\$ -	\$ 6,294,045	\$ 6,890,788
Sales and miscellaneous taxes	500,761	-	-	500,761
Fees and fines	4,309,762	-	-	4,309,762
Intergovernmental	11,359,171	5,988,733	-	17,347,904
Charges for services	4,018,214	-	-	4,018,214
Investment earnings	138,264	393,666	165,222	697,152
Miscellaneous	912,264	100,000	2,142	1,014,406
Grant matching	1,027,133	88,222	-	1,115,355
Total revenues	<u>22,862,312</u>	<u>6,570,621</u>	<u>6,461,409</u>	<u>35,894,342</u>
<b>EXPENDITURES</b>				
Current:				
General government	1,910,319	101,432	-	2,011,751
Public safety	2,910,723	39,558	-	2,950,281
Justice system	2,883,832	86,735	-	2,970,567
Health and human services	3,342,796	19,467	-	3,362,263
Infrastructure and environmental services	5,539,446	-	-	5,539,446
Corrections and rehabilitation	2,375,491	1,785	-	2,377,276
Community and economic development	1,101,125	99,544	-	1,200,669
Debt Service				
Principal	-	-	3,593,674	3,593,674
Interest and other charges	-	-	3,035,562	3,035,562
Bond issuance cost	-	263,111	-	263,111
Capital outlay	936,529	10,648,778	-	11,585,307
Total Expenditures	<u>21,000,261</u>	<u>11,260,410</u>	<u>6,629,236</u>	<u>38,889,907</u>
Excess (deficiency) of revenues over expenditures	<u>1,862,051</u>	<u>(4,689,789)</u>	<u>(167,827)</u>	<u>(2,995,565)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	11,684,974	-	11,684,974
Premium (Discounts) on bonds issued	-	(61,863)	-	(61,863)
Transfers in	452,264	631,773	525,865	1,609,902
Transfers out	(656,744)	(502,378)	-	(1,159,122)
Proceeds from sale of equipment	5,384	-	-	5,384
Total other financing sources and (uses)	<u>(199,096)</u>	<u>11,752,506</u>	<u>525,865</u>	<u>12,079,275</u>
Net change in fund balances	1,662,955	7,062,717	358,038	9,083,710
Fund balances - beginning, Restated	4,784,789	7,584,182	582,490	12,951,461
Fund balances - ending	<u>\$ 6,447,744</u>	<u>\$ 14,646,899</u>	<u>\$ 940,528</u>	<u>\$ 22,035,171</u>





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**NON-MAJOR GOVERNMENTAL FUNDS**  
**Special Revenue Funds**

**WEBB COUNTY FUNDS**

**WEBB COUNTY CLERK ARCHIVE FUND**

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

**WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND**

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

**WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for Webb County.

**DISTRICT CLERK PRESERVATION FUND**

This fund is established to account for fees authorized by state law to cover any expenditures approved in advance from this fund for records management preservation of automation purposes for Webb County.

**WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND**

These revenues are collected by Webb County in compliance with state law to cover records management and preservation cost for the Webb County Clerk.

**ROAD AND BRIDGE FUND**

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

**JUSTICE COURT TECHNOLOGY FUND**

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

**ELECTION CONTRACT SERVICES FUND**

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**WEBB COUNTY CONSTABLE PRECINCT 1 STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purpose.

**WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

**WEBB COUNTY SHERIFF FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

**WEBB COUNTY SHERIFF STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE FUND**

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

**WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE FUND**

These funds account for certain revenues that are used for investigation of crime purposes.

**DISTRICT ATTORNEY HOT CHECK FEE FUND**

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**DRUG IMPACT COURT RESERVE FUND**

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

**COURTHOUSE SECURITY FEES FUND**

These revenues are collected by Webb County in compliance with state law to cover security costs.

**J.P. COURTHOUSE SECURITY**

These revenues are collected by Webb County in compliance with state law to cover Justice of the Peace Courthouse security costs.

**LAREDO-WEBB COUNTY CHILD WELFARE UNIT FUND**

The Laredo-Webb County Child Welfare Unit was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

**WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION FUND**

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

**WEBB COUNTY SHERIFF JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)**

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

**RURAL RAIL TRANSPORTATION DISTRICT FUND**

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

**WEBB COUNTY INDIGENT DEFENSE COORDINATOR**

This fund is to assist in funding and indigent defense coordinator for one year.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**WEBB COUNTY FUNDS - continued**

**PAYROLL CLEARING FUND**

The Webb County Payroll Fund accounts for payroll transactions for Webb County.

**CITY OF LAREDO**

**ELDERLY NUTRITION PROGRAM**

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

**NEIGHBOR TO NEIGHBOR**

AREP (CPL Retail Energy and WTU Retail Energy) provide funding for needy people experiencing an energy emergency or crises.

**WEBB COUNTY SHERIFF RADIO COMMUNICATIONS**

Revenues are from the City of Laredo, Texas. Funds will be used for Sheriff Radio Communication equipment and office supplies.

**FEDERAL GRANTS**

**U.S. Department of Health and Human Services**

**COMPREHENSIVE ENERGY ASSISTANCE PROGRAM**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

**WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP**

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly and handicapped persons.

Revenues are form the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**Federal Grants – continued**

**COMMUNITY SERVICE BLOCK GRANT**

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

**SAMHSA (AAMA)**

Revenues are from the U.S. Department of Health and Human Services pass through the AAMA, Concilio Hispano Libre. These funds are used to provide substance abuse treatment and support services to their affected families.

**MEALS ON WHEELS**

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

**CHILDREN'S JUSTICE ACT CLUSTER COURT**

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

**U.S. Department of Housing and Urban Development**

**HUD NEIGHBORHOOD INITIATIVE PROGRAM #B-00-NI-TX-WC-0002**

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

**HOME OWNER OCCUPIED HOUSING ASSISTANCE PROGRAM CONTRCT #1000038**

Revenues are from the U. S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. This program shall provide homeowners with grants to reconstruct or rehabilitate their homes.

**HOME CONTRACT FOR DEED CONVERSION CONTRACT #1000568**

Revenues are from the U. S. Department of Housing and Urban Development and passed through the Texas Department of Housing and Community Affairs. Funds will assist in implementing an acquisition or acquisition with rehabilitation program in the colonia areas.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**Federal Grants – continued**

**SELF HELP CENTER PROGRAM –CONTRACT 724003**

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds shall provide for legal services, public facility services, public services, and rehabilitation of private properties in the targeted areas of Los Altos, Tanquecitos I & II, San Carlos I & II and D5 Acres.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 719000**

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide for the redesigning and reconstructing of inadequate drainage in the City of Rio Bravo.

**U.S. Department of Agriculture**

**CHILD AND ADULT CARE FOOD PROGRAM**

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

**U.S. Department of Justice**

**BULLET PROOF VESTS PARTNERSHIP**

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are use to purchase bulletproof vest.

**HOMELAND SECURITY**

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services (COPS). Funds are used to supplement officer overtime budgets for a period of one year to support community policing and homeland security efforts.

**LOCAL LAW ENFORCEMENT BLOCK GRANT**

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

**CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT**

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**JUSTICE ASSISTANCE GRANT (JAG)**

Revenues are from the U. S. Department of Justice Office of Justice Programs. Funds shall provide for the hiring of one correctional officer and law enforcement equipment.

**CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

**SAFE-HAVEN PROGRAM**

Revenues are from the U.S. Department of Justice Programs. These funds support supervised visitation and safe exchange option for families with a history of domestic violence, child abuse, sexual assault and stalking.

**CRIMINAL JUSTICE DIVISION – DISTRICT ATTORNEY'S INITIATIVE AGAINST DOMESTIC VIOLENCE**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

**VICTIMS OF CRIME ACT (VOCA)**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide services to victims pursuant to Section 57.002 of the Juvenile Justice Code.

**CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK**

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

**CRIMINAL JUSTICE DIVISION – LAREDO MULTI-AGENCY NARCOTICS TASK FORCE**

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.



**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**SOUTH TEXAS ANTI-VIOLENCE PROJECT**

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

**CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE**

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

**DRUG ENFORCEMENT AGENCY – LAREDO FINANCIAL TASK FORCE**

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

**DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE**

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

**OFFICE FOR VICTIMS OF CRIME (OVC)**

Revenues are from the U. S. Department of Justice Office of Justice Program. These funds are for the 2006 National Crime Victim's Rights Week Community Awareness Project.

**C.O.P.S – SECURE OUR SCHOOLS PROGRAM**

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. These funds are to be used for consultation fees and travel cost.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**U.S. Federal Emergency Management Agency**

**EMERGENCY FOOD AND SHELTER PROGRAM**

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide low income families with rent/mortgage and utility assistance.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by TXU Energy and Reliant Energy. The funds are to be used to assist persons in financial distress to meet their energy related costs.

**U.S. Department of Transportation**

**TEXAS TRAFFIC SAFETY PROGRAM**

Revenues are from the U.S. Department of Transportation passed through Texas Department of Transportation. This program is use to reduce the number of speed/occupant protection/DWI-related crashers, injuries, and fatalities, and to increase occupant restraint use for adult and children in vehicles.

**PUBLIC TRANSPORTATION FOR NON-UBRANIZED AREAS**

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

**U.S. Corporation for National and Community Service**

**VISTA VOLUNTEER PROGRAM**

Revenues are from the U.S. Corporation for National and Community Service. Funds are used to supplement efforts to eliminate poverty and poverty-related problems by enabling persons to perform meaningful and constructive service as volunteers.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**FEDERAL GRANTS - continued**

**U.S. Department of Homeland Security**

**HOMELAND SECURITY GRANT PROGRAM**

Revenues are from the Department of Homeland Security. Funds are used to support the following prevention activities: information sharing to preempt terrorist attacks; target hardening to reduce vulnerability of selected high value targets; recognition and mapping of potential or developing threats; interoperable communications; and, interdiction of terrorists before they can execute a threat or intervention activities that prevent terrorists from executing a threat.

**STATE GRANTS**

**Texas Secretary of State**

**HELP AMERICA VOTE ACT**

Revenues are from the Texas Secretary of State. These funds are to be used for the reimbursement of costs incurred as a result of attending professional election training, for acquiring a HAVA-compliant accessible voting system in each polling location, and for upgrading voting systems to comply with new federal standards.

**Community Justice Assistance Division**

**COMMUNITY CORRECTIONS PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

**DAY REPORTING CENTER**

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

**RESIDENTIAL TREATMENT CENTER**

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS-continued**

**BASIC SUPERVISION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

**TREATMENT INCARCERATION PROGRAM**

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

**MENTALLY IMPAIRED CASELOAD**

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

**Texas Department of Housing and Community Affairs**

**HOME CONTRACT FOR DEED CONVERSION CONTRACT #542006**

Revenues are from the Texas Department of Housing and Community Affairs. This program shall use deferred forgivable loans to assist homebuyers with acquisition and rehabilitation assistance.

**Texas Juvenile Probation Commission**

**BORDER PROJECT**

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

**COMMUNITY CORRECTIONS**

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards for the purpose of developing community-based probation program alternatives for juveniles at risk of commitment to the Texas Youth Commission.

**PROGRESSIVE SANCTIONS ISJPO**

Revenues are from the Texas Juvenile Probation Commission to provide funding for intensive supervision juvenile probation officer(s) to provide intensive services for those juvenile offenders who are primarily assigned to Level 4 of the Progressive Sanctions Model.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**SALARY ADJUSTMENT JUVENILE OFFICERS**

Revenues are from the Texas Juvenile Probation Commission to provide funding to certified juvenile probation officers and certified detention officers as a salary supplement.

**STATE AID**

Revenues are from the Texas Juvenile Probation Commission to provide funding to local juvenile boards to support basic juvenile probation services and juveniles justice programs to assist the board in adhering to the Commission's standards and policies.

**PROGRESSIVE SANCTIONS JPO**

Revenues are from the Texas Juvenile Probation Commission to provide funding for JPO(s) for the provision of supervision and programs to juvenile offenders who are assigned to Levels 2 or 3 of the Progressive Sanctions Model.

**PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS**

Revenues are from the Texas Juvenile Probation Commission to provide funds for programs and services for juveniles who are assigned to Levels 1-2-3 of the Progressive Sanctions Model.

**JUSTICE BENEFITS, INC.**

Revenues are from Texas Juvenile Probation Commission. Vertex Targeted Opportunities, Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM**

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

**Texas Automobile Theft Prevention Authority**

**CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE**

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**Texas Parks & Wildlife Department**

**COMMUNITY OUTDOOR OUTREACH PROGRAM**

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

**OUTDOOR YOUTH POSSE CO-OP**

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

**Texas State Comptroller**

**SENATE BILL 55 STATEWIDE TOBACCO EDUCATION AND PREVENTION**

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

**STATE COMPTROLLER - LAW ENFORCEMENT OFFICER'S STANDARDS AND EDUCATION ACCOUNTS**

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

**STATE COMPTROLLER'S OFFICE - 49TH JUDICIAL DISTRICT FUND**

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

**Office of the Attorney General**

**OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2**

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

**NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED**  
**Special Revenue Funds - Continued**

**STATE GRANTS - continued**

**WEBB COUNTY SHERIFF DEPARTMENT OTHER VICTIM ASSISTANCE GRANT-  
CONTRACT #06-02908A.**

Funds are provided by the office of the Attorney General. Funds shall provide direct crime victims services, outreach, and training for professionals and volunteers in Webb County.

**WEBB COUNTY DISTRICT ATTORNEY OTHER VICTIM ASSISTANCE GRANT  
CONTRACT #06-03032**

Funds are provided by the Office of the Attorney General. Funds shall provide direct crime victim services, outreach and training for professionals and volunteers in Webb County.

**Criminal Justice Division**

**WEBB COUNTY SHERIFF OPERATION LINEBACKER**

Revenues are from the State of Texas Office of the Governor Criminal Justice Division. Funds shall provide for the local officer overtime as well as tactical law enforcement equipment.

**CJD – GIS INITIATIVE**

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds were appropriated to enhance the Sheriff's Department with geographic information system for better response and readiness of law enforcement functions.

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Webb County Clerk</u> <u>Archive</u>	<u>Webb County</u> <u>Hotel/Motel</u> <u>Occupancy Tax</u>	<u>Webb County</u> <u>Records Management</u> <u>and Preservation</u>	<u>District Clerk</u> <u>Preservation</u>
<b>ASSETS</b>				
Cash and investments	\$ 53,970	\$ 72,030	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	213,751	-	54,624	30,445
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>267,721</u>	<u>72,030</u>	<u>54,624</u>	<u>30,445</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	829	-	518	-
Due to other funds	-	1,041	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	3,327	-	2,798	-
Other payables	-	-	-	-
Total liabilities	<u>4,156</u>	<u>1,041</u>	<u>3,316</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	177,796	17,620	31,719	39,940
Unreserved	85,769	53,369	19,589	(9,495)
Total fund balances	<u>263,565</u>	<u>70,989</u>	<u>51,308</u>	<u>30,445</u>
Total liabilities and fund balances	<u>\$ 267,721</u>	<u>\$ 72,030</u>	<u>\$ 54,624</u>	<u>\$ 30,445</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>Webb County Clerk Records Management and Preservation</b></u>	<u><b>Road and Bridge</b></u>	<u><b>Justice Court Technology</b></u>	<u><b>Election Contract Services</b></u>
<b>ASSETS</b>				
Cash and investments	\$ 53,971	\$ -	\$ -	\$ 3,592
Taxes receivable, net	-	194,762	-	-
Due from other funds	116,351	1,685,779	244,661	3,005
Receivable from other governments	-	32,386	-	-
Other receivables	-	1,500	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>170,322</u>	<u>1,914,427</u>	<u>244,661</u>	<u>6,597</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	867	97,395	14,400	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	185,971	-	-
Other accrued expenditures	4,205	134,713	-	-
Other payables	-	12,644	-	-
Total liabilities	<u>5,072</u>	<u>430,723</u>	<u>14,400</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	92,108	1,519,864	181,112	90,138
Unreserved	73,142	(36,160)	49,149	(83,541)
Total fund balances	<u>165,250</u>	<u>1,483,704</u>	<u>230,261</u>	<u>6,597</u>
Total liabilities and fund balances	<u>\$ 170,322</u>	<u>\$ 1,914,427</u>	<u>\$ 244,661</u>	<u>\$ 6,597</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 34,717	\$ 6,757	\$ 180,913
Taxes receivable, net	-	-	-	-
Due from other funds	30,706	-	-	3,794
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total assets</b>	<u>30,706</u>	<u>34,717</u>	<u>6,757</u>	<u>184,707</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	193	-	-	1,002
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	2,340	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
<b>Total liabilities</b>	<u>193</u>	<u>2,340</u>	<u>-</u>	<u>1,002</u>
<b>Fund balances:</b>				
Reserved for:				
Inventories	-	-	-	-
Other purposes	46,023	34,063	6,451	28,399
Unreserved	(15,510)	(1,686)	306	155,306
<b>Total fund balances</b>	<u>30,513</u>	<u>32,377</u>	<u>6,757</u>	<u>183,705</u>
<b>Total liabilities and fund balances</b>	<u>\$ 30,706</u>	<u>\$ 34,717</u>	<u>\$ 6,757</u>	<u>\$ 184,707</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forefeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>District Attorney Hot Check Fee</u>
<b>ASSETS</b>				
Cash and investments	\$ 606,590	\$ 1,289,914	\$ 531,550	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	44,681
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>606,590</u>	<u>1,289,914</u>	<u>531,550</u>	<u>44,681</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	10,036	15,387	1,459	-
Due to other funds	-	6,121	226	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	5,547	2,864	1,260	1,531
Other payables	-	-	-	-
Total liabilities	<u>15,583</u>	<u>24,372</u>	<u>2,945</u>	<u>1,531</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	35,338	724,492	189,888	37,908
Unreserved	555,669	541,050	338,717	5,242
Total fund balances	<u>591,007</u>	<u>1,265,542</u>	<u>528,605</u>	<u>43,150</u>
Total liabilities and fund balances	<u>\$ 606,590</u>	<u>\$ 1,289,914</u>	<u>\$ 531,550</u>	<u>\$ 44,681</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>Drug Impact Court Reserve</b></u>	<u><b>Courthouse Security Fees</b></u>	<u><b>J.P. Courthouse Security</b></u>	<u><b>Laredo Webb County Child Welfare Unit</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 10,793	\$ -	\$ 120,391
Taxes receivable, net	-	-	-	-
Due from other funds	41,180	14,905	11,318	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>41,180</u>	<u>25,698</u>	<u>11,318</u>	<u>120,391</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	30,889	-	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	10,291	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>41,180</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	2,966	54,794	-	115,991
Unreserved	(2,966)	(29,096)	11,318	4,400
Total fund balances	<u>-</u>	<u>25,698</u>	<u>11,318</u>	<u>120,391</u>
Total liabilities and fund balances	<u>\$ 41,180</u>	<u>\$ 25,698</u>	<u>\$ 11,318</u>	<u>\$ 120,391</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Webb County Sheriff Jail Match/Patch Program</u>	<u>Rural Rail Transportation District</u>	<u>Webb County Indigent Defense Coordinator</u>
<b>ASSETS</b>				
Cash and investments	\$ 104,359	\$ 1,222	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	23,368	2,314
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>104,359</u>	<u>1,222</u>	<u>23,368</u>	<u>2,314</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	241	-
Due to other funds	926	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	2,314
Other payables	-	-	-	-
Total liabilities	<u>926</u>	<u>-</u>	<u>241</u>	<u>2,314</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	105,472	1,222	9,543	-
Unreserved	(2,039)	-	13,584	-
Total fund balances	<u>103,433</u>	<u>1,222</u>	<u>23,127</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 104,359</u>	<u>\$ 1,222</u>	<u>\$ 23,368</u>	<u>\$ 2,314</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Payroll Clearing</u>	<u>Elderly Nutrition</u>	<u>Neighbor-to-Neighbor</u>	<u>Webb County Sheriff Radio Communications</u>
<b>ASSETS</b>				
Cash and investments	\$ 19,786	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	555,888	11,061	16,178	85,000
Receivable from other governments	-	1,875	-	-
Other receivables	438	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>576,112</u>	<u>12,936</u>	<u>16,178</u>	<u>85,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	576,112	3,063	12,766	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	8,000	3,367	-
Other accrued expenditures	-	1,873	-	-
Other payables	-	-	45	-
Total liabilities	<u>576,112</u>	<u>12,936</u>	<u>16,178</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	85,000
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>
Total liabilities and fund balances	<u>\$ 576,112</u>	<u>\$ 12,936</u>	<u>\$ 16,178</u>	<u>\$ 85,000</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>Comprehensive Energy Assistance Program</b></u>	<u><b>Weatherization Assistance For Low Income Persons</b></u>	<u><b>Community Service Block Grant</b></u>	<u><b>SAMHSA</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	27,228	2,826	-
Receivable from other governments	203,957	15,457	17,371	86,626
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>203,957</u>	<u>42,685</u>	<u>20,197</u>	<u>86,626</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	97,812	26,515	2,581	80,331
Due to other funds	104,325	-	-	6,295
Payable to other governments	-	-	-	-
Deferred revenue	-	15,196	-	-
Other accrued expenditures	1,820	974	17,616	-
Other payables	-	-	-	-
Total liabilities	<u>203,957</u>	<u>42,685</u>	<u>20,197</u>	<u>86,626</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	7,424	-	-
Unreserved	-	(7,424)	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 203,957</u>	<u>\$ 42,685</u>	<u>\$ 20,197</u>	<u>\$ 86,626</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>Meals on Wheels</u>	<u>Children's Justice Act Cluster Court</u>	<u>HUD Neighborhood Initiative</u>	<u>TDHCA Contract 1000038</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	20,827	-	22,206	3,829
Receivable from other governments	40,445	-	-	395,650
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>61,272</u>	<u>-</u>	<u>22,206</u>	<u>399,479</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	41,357	-	18,146	-
Due to other funds	-	-	1,710	395,650
Payable to other governments	-	-	-	-
Deferred revenue	11,035	-	-	-
Other accrued expenditures	8,880	-	-	-
Other payables	-	-	2,350	-
Total liabilities	<u>61,272</u>	<u>-</u>	<u>22,206</u>	<u>395,650</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	3,829
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,829</u>
Total liabilities and fund balances	<u>\$ 61,272</u>	<u>\$ -</u>	<u>\$ 22,206</u>	<u>\$ 399,479</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>TDHCA Contract</b></u> <u><b>1000568</b></u>	<u><b>TDHCA Self Help</b></u> <u><b>Center 724003</b></u>	<u><b>ORCA Contract</b></u> <u><b>719000</b></u>	<u><b>Child And Adult Care</b></u> <u><b>Food Program</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,665	1,877	-	8,177
Receivable from other governments	3,442	280,204	-	140,595
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	100	-	-
Total assets	<u>5,107</u>	<u>282,181</u>	<u>-</u>	<u>148,772</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	2,704	-	73,971
Due to other funds	5,107	265,357	-	60,305
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	8,320	-	14,496
Other payables	-	5,800	-	-
Total liabilities	<u>5,107</u>	<u>282,181</u>	<u>-</u>	<u>148,772</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	61,386
Unreserved	-	-	-	(61,386)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,107</u>	<u>\$ 282,181</u>	<u>\$ -</u>	<u>\$ 148,772</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Department of Justice - Local Law Enforcement Block Grant</u>	<u>CJD Juvenile Accountability Incentive Block</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	3,000	-	-	10,342
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>10,342</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	3,000	-	-	7,480
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	2,862
Other payables	-	-	-	-
Total liabilities	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>10,342</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,342</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>U.S. Department Of Justice- JAG Program</u>	<u>CJD Women's Legal Advocate</u>	<u>U.S. Department of Justice - Safe Haven</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	6,695
Receivable from other governments	16,940	5,441	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>16,940</u>	<u>5,441</u>	<u>-</u>	<u>6,695</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	15,271	3,873	-	4,514
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	1,669	1,568	-	2,181
Other payables	-	-	-	-
Total liabilities	<u>16,940</u>	<u>5,441</u>	<u>-</u>	<u>6,695</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 16,940</u>	<u>\$ 5,441</u>	<u>\$ -</u>	<u>\$ 6,695</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>VOCA-Victims of Crime Act</b></u>	<u><b>CJD STDC Juvenile Accountability Incentive Block</b></u>	<u><b>CJD Laredo Multi- Agency Narcotics Task Force</b></u>	<u><b>South TX Anti-violent Project</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ 135,900	\$ 2,371
Taxes receivable, net	-	-	-	-
Due from other funds	-	198	-	-
Receivable from other governments	1,811	-	-	491,823
Other receivables	-	-	-	371
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>1,811</u>	<u>198</u>	<u>135,900</u>	<u>494,565</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	184,923
Due to other funds	566	-	135,900	285,909
Payable to other governments	-	-	-	-
Deferred revenue	-	198	-	903
Other accrued expenditures	-	-	-	22,830
Other payables	1,245	-	-	-
Total liabilities	<u>1,811</u>	<u>198</u>	<u>135,900</u>	<u>494,565</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	17,048	-
Unreserved	-	-	(17,048)	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,811</u>	<u>\$ 198</u>	<u>\$ 135,900</u>	<u>\$ 494,565</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>DEA - Laredo</u> <u>Financial Task Force</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>Office of Victims of</u> <u>Crime</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	7,117	-	-
Receivable from other governments	48,330	29,529	25,284	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>48,330</u>	<u>36,646</u>	<u>25,284</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	108	-
Due to other funds	45,407	27,901	15,607	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	2,923	8,745	9,569	-
Other payables	-	-	-	-
Total liabilities	<u>48,330</u>	<u>36,646</u>	<u>25,284</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 48,330</u>	<u>\$ 36,646</u>	<u>\$ 25,284</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Secure Our Schools</u> <u>Grant</u>	<u>CAA Emergency Food</u> <u>&amp; Shelter</u>	<u>TXDOT -</u> <u>Comprehensive Step</u> <u>Program</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	12,370	-	16
Receivable from other governments	-	-	712	102,195
Other receivables	-	-	-	-
Inventories	-	-	-	4,195
Prepaid expenses	-	-	-	-
Total assets	<u>-</u>	<u>12,370</u>	<u>712</u>	<u>106,406</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	5,083	-	13,534
Due to other funds	-	-	712	72,821
Payable to other governments	-	-	-	-
Deferred revenue	-	6,537	-	-
Other accrued expenditures	-	703	-	15,856
Other payables	-	47	-	-
Total liabilities	<u>-</u>	<u>12,370</u>	<u>712</u>	<u>102,211</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	4,195
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,195</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 12,370</u>	<u>\$ 712</u>	<u>\$ 106,406</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>VISTA Volunteer</u> <u>Program</u>	<u>Homeland Security</u> <u>Program</u>	<u>Help America Vote</u> <u>Act</u>	<u>CJAD Community</u> <u>Corrections</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ 58,433
Taxes receivable, net	-	-	-	-
Due from other funds	175	-	2,984	265,090
Receivable from other governments	2,119	297,817	-	-
Other receivables	-	-	-	4,479
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>2,294</u>	<u>297,817</u>	<u>2,984</u>	<u>328,002</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	179	297,817	-	834
Due to other funds	-	-	2,984	242,230
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	50,961
Other accrued expenditures	2,115	-	-	25,517
Other payables	-	-	-	-
Total liabilities	<u>2,294</u>	<u>297,817</u>	<u>2,984</u>	<u>319,542</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	(2,984)	-
Unreserved	-	-	2,984	8,460
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,460</u>
Total liabilities and fund balances	<u>\$ 2,294</u>	<u>\$ 297,817</u>	<u>\$ 2,984</u>	<u>\$ 328,002</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>CJAD Day Reporting Center</u>	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>
<b>ASSETS</b>				
Cash and investments	\$ 41,297	\$ 196	\$ 131,234	\$ 136,578
Taxes receivable, net	-	-	-	-
Due from other funds	19,140	4,140	182,031	15,075
Receivable from other governments	-	-	-	-
Other receivables	-	-	21,602	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>60,437</u>	<u>4,336</u>	<u>334,867</u>	<u>151,653</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	329	-	9,158	17,802
Due to other funds	18,768	-	259,891	1,650
Payable to other governments	-	-	-	-
Deferred revenue	30,223	-	89,891	31,080
Other accrued expenditures	6,468	-	42,290	1,873
Other payables	-	4,336	136,855	-
Total liabilities	<u>55,788</u>	<u>4,336</u>	<u>538,085</u>	<u>52,405</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	75,430	-
Unreserved	4,649	-	(278,648)	99,248
Total fund balances	<u>4,649</u>	<u>-</u>	<u>(203,218)</u>	<u>99,248</u>
Total liabilities and fund balances	<u>\$ 60,437</u>	<u>\$ 4,336</u>	<u>\$ 334,867</u>	<u>\$ 151,653</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>CJAD Mentally Impaired Caseload</b></u>	<u><b>TDHCA Contract 542006</b></u>	<u><b>TJPC Border Project</b></u>	<u><b>TJPC Community Corrections</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	18,301	13,276	4,605	47,844
Receivable from other governments	-	5,000	1,549	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>18,301</u>	<u>18,276</u>	<u>6,154</u>	<u>47,844</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	399	-
Due to other funds	5,297	18,276	-	-
Payable to other governments	-	-	1,478	3,565
Deferred revenue	8,741	-	-	33,855
Other accrued expenditures	2,230	-	1,637	10,424
Other payables	-	-	2,640	-
Total liabilities	<u>16,268</u>	<u>18,276</u>	<u>6,154</u>	<u>47,844</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	2,033	-	-	-
Total fund balances	<u>2,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 18,301</u>	<u>\$ 18,276</u>	<u>\$ 6,154</u>	<u>\$ 47,844</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	2,596	27,182	40,109	25,862
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>2,596</u>	<u>27,182</u>	<u>40,109</u>	<u>25,862</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	17,607	-
Due to other funds	-	-	-	-
Payable to other governments	-	12,238	388	-
Deferred revenue	861	10,884	20,483	12,055
Other accrued expenditures	1,735	4,060	1,631	13,807
Other payables	-	-	-	-
Total liabilities	<u>2,596</u>	<u>27,182</u>	<u>40,109</u>	<u>25,862</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,596</u>	<u>\$ 27,182</u>	<u>\$ 40,109</u>	<u>\$ 25,862</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>TJPC Progressive</u> <u>Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task Force</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 793,674	\$ 142,930	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	16,803	-	-	-
Receivable from other governments	-	-	63,779	8,274
Other receivables	-	-	46,138	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>16,803</u>	<u>793,674</u>	<u>252,847</u>	<u>8,274</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	845	523	6,172	-
Due to other funds	-	96	2,316	5,656
Payable to other governments	9,507	-	-	-
Deferred revenue	5,590	-	-	-
Other accrued expenditures	861	5,307	20,498	2,618
Other payables	-	-	-	-
Total liabilities	<u>16,803</u>	<u>5,926</u>	<u>28,986</u>	<u>8,274</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	649,901	295,891	-
Unreserved	-	137,847	(72,030)	-
Total fund balances	<u>-</u>	<u>787,748</u>	<u>223,861</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 16,803</u>	<u>\$ 793,674</u>	<u>\$ 252,847</u>	<u>\$ 8,274</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>Texas Parks &amp; Wildlife-Community Outdoor Outreach Program</b></u>	<u><b>Outdoor Youth Posse CO-OP</b></u>	<u><b>State Comptroller Office Senate Bill 55 Statewide Tobacco Education &amp; Prevention</b></u>	<u><b>State Comptroller - Law Enforcement Officer's Standards and Education Account</b></u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	10	-	3,500	20,953
Receivable from other governments	-	12,330	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>10</u>	<u>12,330</u>	<u>3,500</u>	<u>20,953</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	3,762	-	648
Due to other funds	-	8,568	-	-
Payable to other governments	-	-	-	-
Deferred revenue	10	-	3,500	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>10</u>	<u>12,330</u>	<u>3,500</u>	<u>648</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	-	-	-	14,856
Unreserved	-	-	-	5,449
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,305</u>
Total liabilities and fund balances	<u>\$ 10</u>	<u>\$ 12,330</u>	<u>\$ 3,500</u>	<u>\$ 20,953</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>State Comptroller -</u> <u>49th Judicial District</u>	<u>OAG Contract 00-</u> <u>03847.A2</u>	<u>OVAG Contract 06-</u> <u>02908.A</u>	<u>OVAG Contract 06-</u> <u>03032</u>
<b>ASSETS</b>				
Cash and investments	\$ 78,280	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	64,962	-	-
Receivable from other governments	-	169	8,907	6,884
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>78,280</u>	<u>65,131</u>	<u>8,907</u>	<u>6,884</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	1,326
Due to other funds	741	-	7,348	5,558
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	1,559	-
Other payables	-	-	-	-
Total liabilities	<u>741</u>	<u>-</u>	<u>8,907</u>	<u>6,884</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Other purposes	57,506	61,289	-	-
Unreserved	20,033	3,842	-	-
Total fund balances	<u>77,539</u>	<u>65,131</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 78,280</u>	<u>\$ 65,131</u>	<u>\$ 8,907</u>	<u>\$ 6,884</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Operation Linebacker</u>	<u>CJD-GIS Initiative</u>	<u>Total-Nonmajor Special Revenues Funds</u>
<b>ASSETS</b>			
Cash and investments	\$ -	\$ -	\$ 4,611,448
Taxes receivable, net	-	-	194,762
Due from other funds	-	-	4,081,478
Receivable from other governments	188,039	4,547	2,552,829
Other receivables	-	-	74,528
Inventories	-	-	4,195
Prepaid expenses	-	-	100
Total assets	<u>188,039</u>	<u>4,547</u>	<u>11,519,340</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	-	3,720	1,673,343
Due to other funds	188,039	827	2,237,069
Payable to other governments	-	-	27,176
Deferred revenue	-	-	531,681
Other accrued expenditures	-	-	436,365
Other payables	-	-	165,962
Total liabilities	<u>188,039</u>	<u>4,547</u>	<u>5,071,596</u>
Fund balances:			
Reserved for:			
Inventories	-	-	4,195
Other purposes	-	-	4,780,594
Unreserved	-	-	1,662,955
Total fund balances	<u>-</u>	<u>-</u>	<u>6,447,744</u>
Total liabilities and fund balances	<u>\$ 188,039</u>	<u>\$ 4,547</u>	<u>\$ 11,519,340</u>

Concluded

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>District Clerk Preservation</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	500,761	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	211,552	-	33,980	25,680
Investment earnings	-	1,045	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>211,552</u>	<u>501,806</u>	<u>33,980</u>	<u>25,680</u>
<b>EXPENDITURES</b>				
Current:				
General government	125,783	329,437	74,391	-
Public safety	-	-	-	-
Justice system	-	-	-	35,175
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>125,783</u>	<u>329,437</u>	<u>74,391</u>	<u>35,175</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,769</u>	<u>172,369</u>	<u>(40,411)</u>	<u>(9,495)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	60,000	-
Transfers out	-	(119,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(119,000)</u>	<u>60,000</u>	<u>-</u>
Net change in fund balances	85,769	53,369	19,589	(9,495)
Fund balances - beginning, Restated	177,796	17,620	31,719	39,940
Fund balances - ending	<u>\$ 263,565</u>	<u>\$ 70,989</u>	<u>\$ 51,308</u>	<u>\$ 30,445</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Webb County Clerk</u> <u>Records Management</u> <u>and Preservation</u>	<u>Road and Bridge</u>	<u>Justice Court</u> <u>Technology</u>	<u>Election Contract</u> <u>Services</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 596,743	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	1,661,253	-	-
Intergovernmental	-	93,851	-	-
Charges for services	215,256	2,480,422	74,198	332,290
Investment earnings	-	-	-	2,852
Miscellaneous	-	63,243	-	30
Grant matching	-	-	-	-
Total revenues	<u>215,256</u>	<u>4,895,512</u>	<u>74,198</u>	<u>335,172</u>
<b>EXPENDITURES</b>				
Current:				
General government	142,114	-	-	418,713
Public safety	-	57,104	-	-
Justice system	-	-	25,049	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	4,750,557	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>142,114</u>	<u>4,807,661</u>	<u>25,049</u>	<u>418,713</u>
Excess (deficiency) of revenues over (under) expenditures	<u>73,142</u>	<u>87,851</u>	<u>49,149</u>	<u>(83,541)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(129,395)	-	-
Proceeds from sale of equipment	-	5,384	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(124,011)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	73,142	(36,160)	49,149	(83,541)
Fund balances - beginning, Restated	92,108	1,519,864	181,112	90,138
Fund balances - ending	<u>\$ 165,250</u>	<u>\$ 1,483,704</u>	<u>\$ 230,261</u>	<u>\$ 6,597</u>

Continued



**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Webb County</u> <u>Constable Precinct 1</u> <u>State Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 1</u> <u>Federal Forfeiture</u>	<u>Webb County</u> <u>Constable Precinct 4</u> <u>Federal Forfeiture</u>	<u>Webb County Sheriff</u> <u>Federal Forfeiture</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	190,499
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	1,629	306	627
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>1,629</u>	<u>306</u>	<u>191,126</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	15,510	3,315	-	28,111
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	7,709
Total Expenditures	<u>15,510</u>	<u>3,315</u>	<u>-</u>	<u>35,820</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,510)</u>	<u>(1,686)</u>	<u>306</u>	<u>155,306</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(15,510)	(1,686)	306	155,306
Fund balances - beginning, Restated	46,023	34,063	6,451	28,399
Fund balances - ending	<u>\$ 30,513</u>	<u>\$ 32,377</u>	<u>\$ 6,757</u>	<u>\$ 183,705</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Webb County Sheriff</u> <u>State Forfeiture</u>	<u>Webb County District</u> <u>Attorney Federal</u> <u>Forfeiture</u>	<u>Webb County District</u> <u>Attorney State</u> <u>Forfeiture</u>	<u>District Attorney Hot</u> <u>Check Fee</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	917,015	920,348	427,524	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	36,860
Investment earnings	3,906	43,741	13,265	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>920,921</u>	<u>964,089</u>	<u>440,789</u>	<u>36,860</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	267,425	231,588	102,072	-
Justice system	-	-	-	31,618
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	97,827	130,514	-	-
Total Expenditures	<u>365,252</u>	<u>362,102</u>	<u>102,072</u>	<u>31,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>555,669</u>	<u>601,987</u>	<u>338,717</u>	<u>5,242</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	(60,937)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>(60,937)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	555,669	541,050	338,717	5,242
Fund balances - beginning, Restated	35,338	724,492	189,888	37,908
Fund balances - ending	<u>\$ 591,007</u>	<u>\$ 1,265,542</u>	<u>\$ 528,605</u>	<u>\$ 43,150</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Drug Impact Court Reserve</u>	<u>Courthouse Security Fees</u>	<u>J.P. Courthouse Security</u>	<u>Laredo Webb County Child Welfare Unit</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	147,718	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	195,904	11,318	-
Investment earnings	-	-	-	5,482
Miscellaneous	-	-	-	20
Grant matching	-	-	-	-
Total revenues	<u>147,718</u>	<u>195,904</u>	<u>11,318</u>	<u>5,502</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	359,599	-	-	-
Health and human services	-	-	-	1,102
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>359,599</u>	<u>-</u>	<u>-</u>	<u>1,102</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(211,881)</u>	<u>195,904</u>	<u>11,318</u>	<u>4,400</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	208,915	-	-	-
Transfers out	-	(225,000)	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>208,915</u>	<u>(225,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,966)	(29,096)	11,318	4,400
Fund balances - beginning, Restated	2,966	54,794	-	115,991
Fund balances - ending	<u>\$ -</u>	<u>\$ 25,698</u>	<u>\$ 11,318</u>	<u>\$ 120,391</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Webb County Sheriff Jail Match/Patch Program</u>	<u>Rural Rail Transportation District</u>	<u>Webb County Indigent Defense Coordinator</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	5,397
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	3,610	-	-	-
Grant matching	-	-	50,000	33,537
Total revenues	<u>3,610</u>	<u>-</u>	<u>50,000</u>	<u>38,934</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	36,416	-
Public safety	-	-	-	-
Justice system	-	-	-	38,934
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	5,649	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>5,649</u>	<u>-</u>	<u>36,416</u>	<u>38,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,039)</u>	<u>-</u>	<u>13,584</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,039)	-	13,584	-
Fund balances - beginning, Restated	105,472	1,222	9,543	-
Fund balances - ending	<u>\$ 103,433</u>	<u>\$ 1,222</u>	<u>\$ 23,127</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<b>Webb County Sheriff</b>			
	<b>Radio</b>			
	<b>Payroll Clearing</b>	<b>Elderly Nutrition</b>	<b>Neighbor-to-Neighbor</b>	<b>Communications</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	98,663	85,000
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	93,904	-	-
Total revenues	-	93,904	98,663	85,000
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	93,904	98,663	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	93,904	98,663	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	85,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	85,000
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ 85,000

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>	<u>Community Service Block Grant</u>	<u>SAMHSA</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	679,194	148,699	370,158	444,285
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	124,103	-
Total revenues	<u>679,194</u>	<u>148,699</u>	<u>494,261</u>	<u>444,285</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	679,194	156,123	494,261	444,285
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>679,194</u>	<u>156,123</u>	<u>494,261</u>	<u>444,285</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(7,424)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(7,424)	-	-
Fund balances - beginning, Restated	-	7,424	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Meals on Wheels</u>	<u>Children's Justice Act Cluster Court</u>	<u>HUD Neighborhood Initiative</u>	<u>TDHCA Contract 1000038</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	393,079	376	493,133	380,380
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	24,350	185	-	20,120
Total revenues	<u>417,429</u>	<u>561</u>	<u>493,133</u>	<u>400,500</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	561	-	-
Health and human services	403,308	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	306,694	396,671
Capital outlay	14,121	-	186,439	-
Total Expenditures	<u>417,429</u>	<u>561</u>	<u>493,133</u>	<u>396,671</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	3,829
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	3,829
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,829</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>TDHCA Contract</u> <u>1000568</u>	<u>TDHCA Self Help</u> <u>Center 724003</u>	<u>ORCA Contract</u> <u>719000</u>	<u>Child And Adult Care</u> <u>Food Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	3,442	297,808	91,577	749,330
Charges for services	-	-	-	-
Investment earnings	-	-	-	2,067
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>3,442</u>	<u>297,808</u>	<u>91,577</u>	<u>751,397</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	812,783
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	3,442	278,697	91,577	-
Capital outlay	-	19,111	-	-
Total Expenditures	<u>3,442</u>	<u>297,808</u>	<u>91,577</u>	<u>812,783</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(61,386)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	-	-	-	(61,386)
Fund balances - beginning, Restated	-	-	-	61,386
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>U.S. Department Of Justice-Bullet Proof Vests Partnership Program</u>	<u>U.S. Department of Justice - Homeland Security</u>	<u>U.S. Department of Justice - Local Law Enforcement Block Grant</u>	<u>CJD Juvenile Accountability Incentive Block</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	3,000	13,490	29,517	16,477
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	3,000	5,250	3,280	42,124
Total revenues	<u>6,000</u>	<u>18,740</u>	<u>32,797</u>	<u>58,601</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	6,000	18,740	1	-
Justice system	-	-	-	58,601
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	32,796	-
Total Expenditures	<u>6,000</u>	<u>18,740</u>	<u>32,797</u>	<u>58,601</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>U.S. Department Of Justice- JAG Program</u>	<u>CJD Women's Legal Advocate</u>	<u>U.S. Department of Justice - Safe Haven</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	16,940	27,659	69,343	34,096
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	16,036	-	26,805
Total revenues	<u>16,940</u>	<u>43,695</u>	<u>69,343</u>	<u>60,901</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	16,940	-	-	-
Justice system	-	43,695	69,343	60,901
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>16,940</u>	<u>43,695</u>	<u>69,343</u>	<u>60,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>VOCA-Victims of Crime Act</u>	<u>CJD STDC Juvenile Accountability Incentive Block</u>	<u>CJD Laredo Multi- Agency Narcotics Task Force</u>	<u>South TX Anti-violent Project</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	45,405	-
Intergovernmental	1,811	825	414,589	490,920
Charges for services	-	-	-	-
Investment earnings	-	-	3,680	2,370
Miscellaneous	-	-	-	-
Grant matching	-	-	226,274	-
Total revenues	<u>1,811</u>	<u>825</u>	<u>689,948</u>	<u>493,290</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	647,101	553,185
Justice system	1,811	825	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,811</u>	<u>825</u>	<u>647,101</u>	<u>553,185</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>42,847</u>	<u>(59,895)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	59,895
Transfers out	-	-	(59,895)	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(59,895)</u>	<u>59,895</u>
Net change in fund balances	-	-	(17,048)	-
Fund balances - beginning, Restated	-	-	17,048	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>DEA - Laredo</u> <u>Financial Task Force</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>Office of Victims of</u> <u>Crime</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	73,347	193,893	206,473	4,551
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	8,339	9,368	-
Total revenues	<u>73,347</u>	<u>202,232</u>	<u>215,841</u>	<u>4,551</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	73,347	223,595	255,415	-
Justice system	-	-	-	4,551
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>73,347</u>	<u>223,595</u>	<u>255,415</u>	<u>4,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(21,363)</u>	<u>(39,574)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	21,363	39,574	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>21,363</u>	<u>39,574</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Secure Our Schools</u> <u>Grant</u>	<u>CAA Emergency Food</u> <u>&amp; Shelter</u>	<u>TXDOT -</u> <u>Comprehensive Step</u> <u>Program</u>	<u>Public Transportation</u> <u>For Non Urbanized</u> <u>Areas</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	8,000	14,445	18,426	596,158
Charges for services	-	-	-	117,731
Investment earnings	-	-	-	-
Miscellaneous	-	28,538	-	-
Grant matching	8,000	19,974	10,622	75,000
Total revenues	<u>16,000</u>	<u>62,957</u>	<u>29,048</u>	<u>788,889</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	16,000	-	29,048	-
Justice system	-	-	-	-
Health and human services	-	62,957	-	-
Infrastructure and environmental services	-	-	-	788,889
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>16,000</u>	<u>62,957</u>	<u>29,048</u>	<u>788,889</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	4,195
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,195</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>VISTA Volunteer</u> <u>Program</u>	<u>Homeland Security</u> <u>Program</u>	<u>Help America Vote</u> <u>Act</u>	<u>CJAD Community</u> <u>Corrections</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	96,216	318,569	861,194	353,260
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	237,697
Grant matching	-	-	-	-
Total revenues	<u>96,216</u>	<u>318,569</u>	<u>861,194</u>	<u>590,957</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	3,999	779,466	-
Public safety	-	45,891	-	-
Justice system	-	-	-	-
Health and human services	96,216	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	645,014
Community and economic development	-	6,384	-	-
Capital outlay	-	262,295	78,744	-
Total Expenditures	<u>96,216</u>	<u>318,569</u>	<u>858,210</u>	<u>645,014</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	2,984	(54,057)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	62,517
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	-	-	-	62,517
Net change in fund balances	-	-	2,984	8,460
Fund balances - beginning, Restated	-	-	(2,984)	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,460</u>

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>CJAD Day Reporting Center</u>	<u>CJAD Residential Treatment Center</u>	<u>CJAD Basic Supervision Program</u>	<u>CJAD Treatment Incarceration Program</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	156,597	-	542,282	267,998
Charges for services	-	-	-	-
Investment earnings	-	-	13,544	-
Miscellaneous	-	-	579,126	-
Grant matching	-	-	-	-
Total revenues	<u>156,597</u>	<u>-</u>	<u>1,134,952</u>	<u>267,998</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	151,948	-	1,351,083	168,750
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>151,948</u>	<u>-</u>	<u>1,351,083</u>	<u>168,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,649</u>	<u>-</u>	<u>(216,131)</u>	<u>99,248</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(62,517)	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(62,517)</u>	<u>-</u>
Net change in fund balances	4,649	-	(278,648)	99,248
Fund balances - beginning, Restated	-	-	75,430	-
Fund balances - ending	<u>\$ 4,649</u>	<u>\$ -</u>	<u>\$ (203,218)</u>	<u>\$ 99,248</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>CJAD Mentally Impaired Caseload</u>	<u>TDHCA Contract 542006</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	55,080	(9,401)	26,885	331,995
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>55,080</u>	<u>(9,401)</u>	<u>26,885</u>	<u>331,995</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	26,885	331,995
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	53,047	-	-	-
Community and economic development	-	(9,401)	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>53,047</u>	<u>(9,401)</u>	<u>26,885</u>	<u>331,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,033	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 2,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Progressive</u> <u>Sanctions ISJPO</u>	<u>TJPC Salary</u> <u>Adjustment Juvenile</u> <u>Officers</u>	<u>TJPC State Aid</u>	<u>Progressive</u> <u>Sanctions JPO</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	27,590	98,723	175,515	228,779
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	15,413	-	-	177,513
Total revenues	<u>43,003</u>	<u>98,723</u>	<u>175,515</u>	<u>406,292</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	43,003	98,723	175,515	406,292
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>43,003</u>	<u>98,723</u>	<u>175,515</u>	<u>406,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>TJPC Progressive</u> <u>Sanction Level 1,2,3</u>	<u>Justice Benefits</u>	<u>TJPC JJAEP</u>	<u>CJD City of Laredo</u> <u>Auto Theft Task Force</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	35,057	290,722	363,971	38,044
Charges for services	-	-	283,023	-
Investment earnings	-	31,911	9,903	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	31,756
Total revenues	<u>35,057</u>	<u>322,633</u>	<u>656,897</u>	<u>69,800</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	69,800
Justice system	35,057	184,786	728,927	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>35,057</u>	<u>184,786</u>	<u>728,927</u>	<u>69,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>137,847</u>	<u>(72,030)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	137,847	(72,030)	-
Fund balances - beginning, Restated	-	649,901	295,891	-
Fund balances - ending	<u>\$ -</u>	<u>\$ 787,748</u>	<u>\$ 223,861</u>	<u>\$ -</u>

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Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Texas Parks &amp; Wildlife-Community Outdoor Outreach Program</u>	<u>Outdoor Youth Posse CO-OP</u>	<u>State Comptroller Office Senate Bill 55 Statewide Tobacco Education &amp; Prevention</u>	<u>State Comptroller - Law Enforcement Officer's Standards and Education Account</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	12,551	12,330	7,222	27,640
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	2,180	-	-	-
Total revenues	<u>14,731</u>	<u>12,330</u>	<u>7,222</u>	<u>27,640</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	7,222	-
Justice system	-	-	-	22,191
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	14,731	12,330	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>14,731</u>	<u>12,330</u>	<u>7,222</u>	<u>22,191</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,449</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	5,449
Fund balances - beginning, Restated	-	-	-	14,856
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,305</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>State Comptroller -</u> <u>49th Judicial District</u>	<u>OAG Contract 00-</u> <u>03847.A2</u>	<u>OVAG Contract 06-</u> <u>02908.A</u>	<u>OVAG Contract 06-</u> <u>03032</u>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	33,630	3,842	47,615	36,647
Charges for services	-	-	-	-
Investment earnings	1,936	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>35,566</u>	<u>3,842</u>	<u>47,615</u>	<u>36,647</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	15,533	-	47,615	36,647
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>15,533</u>	<u>-</u>	<u>47,615</u>	<u>36,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,033</u>	<u>3,842</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of equipment	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,033	3,842	-	-
Fund balances - beginning, Restated	57,506	61,289	-	-
Fund balances - ending	<u>\$ 77,539</u>	<u>\$ 65,131</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Operation Linebacker</u>	<u>CJD-GIS Initiative</u>	<u>Total-Nonmajor Special Revenues Funds</u>
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ 596,743
Sales and miscellaneous taxes	-	-	500,761
Fees and fines	-	-	4,309,762
Intergovernmental	288,811	61,475	11,359,171
Charges for services	-	-	4,018,214
Investment earnings	-	-	138,264
Miscellaneous	-	-	912,264
Grant matching	-	-	1,027,133
Total revenues	<u>288,811</u>	<u>61,475</u>	<u>22,862,312</u>
<b>EXPENDITURES</b>			
Current:			
General government	-	-	1,910,319
Public safety	218,126	25,187	2,910,723
Justice system	-	-	2,883,832
Health and human services	-	-	3,342,796
Infrastructure and environmental services	-	-	5,539,446
Corrections and rehabilitation	-	-	2,375,491
Community and economic development	-	-	1,101,125
Capital outlay	70,685	36,288	936,529
Total Expenditures	<u>288,811</u>	<u>61,475</u>	<u>21,000,261</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,862,051</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	452,264
Transfers out	-	-	(656,744)
Proceeds from sale of equipment	-	-	5,384
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>(199,096)</u>
Net change in fund balances	-	-	1,662,955
Fund balances - beginning, Restated	-	-	4,784,789
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,447,744</u>

Concluded

**Webb County, Texas**  
**Webb County Clerk Archive Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees of Office				
County Clerk	\$ 200,000	211,552	11,552	205,504
Total Revenues	\$ 200,000	211,552	11,552	205,504
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries and Fringe Benefits	\$ 113,250	103,537	9,713	90,316
Administrative Travel	1,500	1,390	110	1,824
Office Supplies	3,000	2,761	239	1,498
Training & Education	3,500	3,387	113	3,463
Professional Services	71,500	10,890	60,610	188,100
Materials & Supplies	4,000	3,818	182	7,842
Total Expenditures	\$ 117,750	125,783	70,967	293,043
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 82,250	85,769	82,519	(87,539)
Fund Balances- Beginning		177,796		265,335
Fund Balances- Ending		\$ 263,565		177,796

**Webb County, Texas**  
**Webb County Hotel/Motel Occupancy Tax Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Taxes	\$ 450,000	500,761	50,761	394,955
Interest	2,000	1,045	(955)	2,014
Total Revenues	\$ 452,000	501,806	49,806	396,969
<b>EXPENDITURES</b>				
Current:				
General Government				
Third Party Contracts	\$ 343,700	329,436	14,264	336,564
Total Expenditures	\$ 343,700	329,436	14,264	336,564
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 108,300	172,370	64,070	60,405
Other Financing Sources (Uses)				
Transfers Out	(119,000)	(119,000)		(79,333)
Total Other Financing Sources (Uses)	\$ (119,000)	(119,000)		(79,333)
Net change in fund balances	\$ (10,700)	53,370	64,070	(18,928)
Fund Balances- Beginning, Restated		17,619		36,547
Fund Balances- Ending		\$ 70,989		17,619

**Webb County, Texas**  
**Webb County Records Management And Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees of Office				
District Clerk	\$ 25,000	26,275	1,275	28,175
County Clerk	35,000	2,015	(32,985)	3,280
Basic Supervision	8,000	5,690	(2,310)	7,163
Total Revenues	<u>\$ 68,000</u>	<u>33,980</u>	<u>(34,020)</u>	<u>38,618</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Salaries And Fringe Benefits	\$ 83,961	67,519	16,442	74,672
Records Management And Preservation	7,200	6,873	327	7,027
Total Expenditures	<u>\$ 91,161</u>	<u>74,392</u>	<u>16,769</u>	<u>81,699</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (23,161)	(40,412)	(17,251)	(43,081)
Other Financing Sources (Uses):				
Transfers In	60,000	60,000		60,000
Total Other Financing Sources (Uses)	<u>\$ 60,000</u>	<u>60,000</u>		<u>60,000</u>
Net change in fund balances	<u>\$ 36,839</u>	<u>19,588</u>	<u>(17,251)</u>	<u>16,919</u>
Fund Balances- Beginning		31,720		14,801
Fund Balances- Ending		<u>\$ 51,308</u>		<u>31,720</u>



**Webb County, Texas**  
**District Clerk Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office				
District Clerk	\$ 20,000	25,680	5,680	26,250
Total Revenues	\$ 20,000	25,680	5,680	26,250
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 35,175	35,175		
Capital Outlay	4,825		4,825	
Total Expenditures	\$ 40,000	35,175	4,825	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (20,000)	(9,495)	10,505	26,250
Fund Balances- Beginning		39,940		13,690
Fund Balances- Ending		\$ 30,445		39,940

**Webb County, Texas**  
**Webb County Clerk Records Management And Preservation Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Fees of Office					
County Clerk	\$ 206,000	206,000	215,256	9,256	207,605
Total Revenues	\$ 206,000	206,000	215,256	9,256	207,605
<b>EXPENDITURES</b>					
Current:					
Justice System					
Salaries And Fringe Benefits	\$ 114,124	114,124	97,932	16,192	103,102
Records Management And Preservation	85,500	84,750	44,182	40,568	62,465
Capital Outlay		750		750	20,663
Total Expenditures	\$ 199,624	199,624	142,114	56,760	186,230
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 6,376	6,376	73,142	66,016	21,375
Fund Balances- Beginning			92,108		70,733
Fund Balances- Ending			\$ 165,250		92,108

**Webb County, Texas**  
**Road And Bridge Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
REVENUES					
Property Taxes	\$ 639,655	639,655	596,743	(42,912)	551,837
Fees	2,555,500	2,555,500	2,480,422	(75,078)	2,494,491
Fines And Forfeitures	1,530,200	1,530,200	1,661,253	131,053	1,779,394
Intergovernmental	172,258	172,258	93,851	(78,407)	145,891
Miscellaneous	24,400	24,400	63,243	38,843	34,667
Total Revenues	\$ 4,922,013	4,922,013	4,895,512	(26,501)	5,006,280
EXPENDITURES					
Current:					
Public Safety					
Road And Bridge	\$ 21,804	72,938	57,104	15,834	2,119
Infrastructure And Environmental Services					
Road And Bridge	5,178,420	5,178,420	4,750,557	427,863	3,843,653
Capital Outlay	55,000	3,866		3,866	431,628
Total Expenditures	\$ 5,255,224	5,255,224	4,807,661	431,729	4,277,400
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (333,211)	(333,211)	87,851	405,228	728,880
Other Financing Sources (Uses)					
Transfers Out	\$ (569,395)	(569,395)	(129,395)	(440,000)	(781,979)
Proceeds from Sale of Equipment	1,500	1,500	5,384	3,884	12,080
Total Other Financing Sources (Uses)	\$ (567,895)	(567,895)	(124,011)	(436,116)	(769,899)
Net change in fund balances	\$ (901,106)	(901,106)	(36,160)	(30,888)	(41,019)
Fund Balances- Beginning			1,519,864		1,560,883
Fund Balances- Ending			\$ 1,483,704		1,519,864

**Webb County, Texas**  
**Justice Court Technology Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office	\$ 71,050	74,198	3,148	75,146
Total Revenues	\$ 71,050	74,198	3,148	75,146
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 25,257	25,049	208	21,359
Capital Outlay	253,449		253,449	
Total Expenditures	\$ 278,706	25,049	253,657	21,359
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (207,656)	49,149	256,805	53,787
Fund Balances- Beginning		181,112		127,325
Fund Balances- Ending		\$ 230,261		181,112

**Webb County, Texas**  
**Election Contract Services Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office	\$ 329,714	332,290	2,576	223,996
Interest		2,852	2,852	647
Total Revenues	\$ 329,714	335,172	5,458	224,643
<b>EXPENDITURES</b>				
Current:				
General Government				
Elections Expense	\$ 418,714	418,713	1	164,661
Total Expenditures	\$ 418,714	418,713	1	164,661
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (89,000)	(83,541)	5,459	59,982
Fund Balances- Beginning		90,138		27,173
Fund Balances- Ending		\$ 6,597		87,155

**Webb County, Texas**  
**Webb County Constable Precinct 1 State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Fines And Forfeiture	\$	50,633		(50,633)	50,634
Interest					
Total Revenues	\$	<u>50,633</u>	<u></u>	<u>(50,633)</u>	<u>50,634</u>
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$				4,286
Training & Education		5,000	2,783	925	325
Equipment Rental		5,000	5,000	5,000	
Uniforms		10,000	5,000	2,640	
Minor Apparatus & Tools		5,000	472	37	
Fire Arms & Ammunition			6,028	736	
Repairs & Maintenance Vehicles		5,000	5,000	5,000	
Drug Free Campaign		5,633	5,633	785	
Bullet Proof Vests			717		
Capital Outlay		15,000			
Total Expenditures	\$	<u>50,633</u>	<u>15,510</u>	<u>15,123</u>	<u>4,611</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u>20,000</u>	<u>(15,510)</u>	<u>(35,510)</u>	<u>46,023</u>
Fund Balances- Beginning			46,023		
Fund Balances- Ending			<u>\$ 30,513</u>		<u>46,023</u>

**Webb County, Texas**  
**Webb County Constable Precinct 1 Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
REVENUES					
Fines And Forfeiture	\$	25,112	25,112	(25,112)	
Interest		500	500	1,129	1,199
Total Revenues	\$	25,612	1,629	(23,983)	1,199
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$				3,400
Training & Education					338
Equipment Rental					788
Uniforms					12,251
Drug Free Campaign		13,315	3,315	10,000	
Drug/Crime Prevention Education					2,157
Capital Outlay		35,858	20,748	20,748	
Total Expenditures	\$	35,858	3,315	30,748	18,934
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	\$	(10,246)	(1,686)	6,765	(17,735)
Fund Balances- Beginning			34,063		51,798
Fund Balances- Ending			\$ 32,377		34,063

**Webb County, Texas**  
**Webb County Constable Precinct 4 Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fines And Forfeiture	\$ 5,000		(5,000)	
Interest		306	306	169
Total Revenues	\$ 5,000	306	(4,694)	169
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Repairs & Maintenance - Vehicles	\$ 2,000		2,000	
Total Expenditures	\$ 2,000		2,000	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 3,000	306	(2,694)	169
Fund Balances- Beginning		6,451		6,282
Fund Balances- Ending		\$ 6,757		6,451



**Webb County, Texas**  
**Webb County Sheriff Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
REVENUES					
Fines And Forfeiture	\$	186,705	190,499	3,794	
Interest			627	627	3,047
Total Revenues	\$	186,705	191,126	4,421	3,047
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$	1,190	1,190		102,526
Training & Education					1,206
Minor Apparatus & Tools					980
Repairs & Maintenance Vehicles					400
Fire Arms & Ammunition		40,210	26,921	13,289	
Bullet Proof Vests					29,558
Capital Outlay		7,710	7,709	1	
Total Expenditures	\$	49,110	35,820	13,290	134,670
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	\$	137,595	155,306	17,711	(131,623)
Fund Balances- Beginning			28,399		160,022
Fund Balances- Ending			\$ 183,705		28,399

**Webb County, Texas**  
**Webb County Sheriff State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Fines And Forfeiture	\$	917,015	917,015		32,550
Interest		2,390	3,906	1,516	6,095
Total Revenues	\$	919,405	920,921	1,516	38,645
<b>EXPENDITURES</b>					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$	40,878	24,365	16,513	19,494
Postage and Courier Service		10,321	10,321		
Training And Education		65	65		
Equipment Rental		37,938	37,235	703	27,666
Professional Services		56,400	54,400	2,000	37,500
Uniforms		30,776	29,016	1,760	4,799
Materials And Supplies		11,866	11,866		1,000
Minor Apparatus & Tools		45,416	44,364	1,052	58,486
Fire Arms & Ammunition		26,307	26,307		6,395
Repairs And Maintenance - Buildings		11,700		11,700	2,200
Canine Purchase		11,000	11,000		
Expense For Other Law Enforcement		950	931	19	
Support Assistance		15,000	15,000		
Investigation Expenditure		1,500	1,500		
Promotions		1,055	1,055		
Capital Outlay		98,627	97,827	800	220,905
Total Expenditures	\$	399,799	365,252	34,547	378,445
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	519,606	555,669	36,063	(339,800)
Fund Balances- Beginning			35,338		375,138
Fund Balances- Ending			\$ 591,007		35,338

**Webb County, Texas**  
**Webb County District Attorney Federal Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 285,000	285,000	920,348	635,348	100,549
Interest	15,000	15,000	43,741	28,741	22,799
Total Revenues	\$ 300,000	300,000	964,089	664,089	123,348
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 166,068	166,068	96,846	69,222	78,180
Investigations	5,000	5,000		5,000	
Administrative Travel	6,000	24,000	20,991	3,009	5,402
Dues And Memberships		2,900	2,612	288	
Books And Subscriptions		4,457	4,448	9	3,801
Training And Education	4,000	33,578	32,658	920	15,774
Equipment Rental					1,091
Professional Services		2,421	2,380	41	3,368
Witness Expenditures	1,000	1,720	1,190	530	943
Printing And Publishing		1,140	563	577	
Uniforms	10,000	23,023	8,104	14,919	5,136
Materials And Supplies		12,345	10,022	2,323	2,874
Minor Apparatus & Tools	10,000	36,854	25,260	11,594	14,161
Fire Arms And Ammunition		13,657	12,071	1,586	
Repairs And Maintenance - Vehicles		7,940	7,178	762	5,076
Drug Free Campaign	20,000	5,416	4,997	419	5,896
Expense For Other Law Enforcement	4,000	531	424	107	
Investigation Expenditure		1,850	1,844	6	
Capital Outlay		131,000	130,514	486	49,092
Total Expenditures	\$ 226,068	473,900	362,102	111,798	190,794
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	\$ 73,932	(173,900)	601,987	775,887	(67,446)
Other Financing Sources (Uses)					
Transfers Out		(60,937)	(60,937)		(51,477)
Total Other Financing Sources (Uses)	\$	(60,937)	(60,937)		(51,477)
Net change in fund balances	\$ 73,932	(234,837)	541,050	775,887	(118,923)
Fund Balances- Beginning			724,492		843,415
Fund Balances- Ending			\$ 1,265,542		724,492

**Webb County, Texas**  
**Webb County District Attorney State Forfeiture Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
REVENUES					
Fines And Forfeiture	\$ 135,000	135,000	427,524	292,524	68,602
Interest	5,000	5,000	13,265	8,265	7,014
Total Revenues	\$ 140,000	140,000	440,789	300,789	75,616
EXPENDITURES					
Current:					
Public Safety					
Personnel And Fringe Benefits	\$ 43,876	45,862	32,874	12,988	37,118
Investigations	3,000	3,000	1,000	2,000	1,500
Administrative Travel	3,000	3,000	2,594	406	2,458
Office Supplies					54
Dues And Memberships	3,000	1,500		1,500	1,900
Training And Education	3,000	4,500	4,115	385	3,540
Professional Services	4,000	4,000	137	3,863	7,151
Trial Case Expense		100	81	19	
Uniforms		40,000	37,378	2,622	
Materials And Supplies	3,000	2,500	226	2,274	657
Minor Apparatus & Tools	3,000	3,000		3,000	
Fire Arms & Ammunition		2,000	1,667	333	
Drug Free Campaign	10,000	21,500	21,500		25,750
Support Assistance		500	500		
Total Expenditures	\$ 75,876	131,462	102,072	29,390	80,128
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$ 64,124	8,538	338,717	330,179	(4,512)
Fund Balances- Beginning, Restated			189,888	194,400	
Fund Balances- Ending			\$ 528,605	189,888	

**Webb County, Texas**  
**District Attorney Hot Check Fee Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office	\$ 54,000	36,860	(17,140)	38,487
Total Revenues	<u>\$ 54,000</u>	<u>36,860</u>	<u>(17,140)</u>	<u>38,487</u>
<b>EXPENDITURES</b>				
Current:				
Justice System				
Personnel And Fringe Benefits	\$ 39,074	31,618	7,456	47,075
Material And Supplies	2,000		2,000	1,050
Total Expenditures	<u>\$ 41,074</u>	<u>31,618</u>	<u>9,456</u>	<u>48,125</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 12,926</u>	5,242	<u>(7,684)</u>	(9,638)
Fund Balances- Beginning		37,908		47,546
Fund Balances- Ending		<u>\$ 43,150</u>		<u>37,908</u>

**Webb County, Texas**  
**Drug Impact Court Reserve Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As of 9/30/05
<b>REVENUES</b>					
Fines And Fees	\$ 375,000	166,085	147,718	(18,367)	174,804
Total Revenues	\$ 375,000	166,085	147,718	(18,367)	174,804
<b>EXPENDITURES</b>					
Current:					
Justice System					
Wages And Fringe Benefits	\$ 270,131	268,651	266,374	2,277	242,487
Professional Services	70,000	50,394	50,394		40,823
Operating Expenditures	13,250	42,831	42,831		15,999
Capital Outlay	8,495				
Total Expenditures	\$ 361,876	361,876	359,599	2,277	299,309
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 13,124	(195,791)	(211,881)	(16,090)	(124,505)
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$	208,915	208,915		
Total Other Financing Sources (Uses)	\$	208,915	208,915		
Net change in fund balances	\$ 13,124	13,124	(2,966)		(124,505)
Fund Balances- Beginning			2,966		127,471
Fund Balances- Ending			\$		2,966

**Webb County, Texas**  
**Courthouse Security Fees Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 1,000	1,329	329	1,245
Justice of the Peace Pct. 1 Place 2	2,000	1,280	(720)	1,602
Justice of the Peace Pct. 2 Place 1	7,000	7,106	106	7,792
Justice of the Peace Pct. 2 Place 2	1,500	2,029	529	2,763
Justice of the Peace Pct. 3	2,000	2,868	868	2,204
Justice of the Peace Pct. 4	42,000	40,630	(1,370)	41,265
Adult Probation	3,000	1,639	(1,361)	2,061
County Clerk	45,000	52,838	7,838	48,924
District Clerk	75,000	86,185	11,185	92,795
Total Revenues	\$ 178,500	195,904	17,404	200,651
<b>EXPENDITURES</b>				
Current:				
Justice System	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 178,500	195,904	17,404	200,651
Other Financing Sources (Uses):				
Transfers Out	(225,000)	(225,000)		(225,000)
Total Other Financing Sources (Uses)	\$ (225,000)	(225,000)		(225,000)
Net change in fund balances	\$ (46,500)	(29,096)	17,404	(24,349)
Fund Balances- Beginning		54,794		79,143
Fund Balances- Ending		\$ 25,698		54,794

**Webb County, Texas**  
**J.P. Courthouse Security Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Fees Of Office				
Justice of the Peace Pct. 1 Place 1	\$ 350	304	(46)	
Justice of the Peace Pct. 1 Place 2	450	216	(234)	
Justice of the Peace Pct. 2 Place 1	2,100	1,402	(698)	
Justice of the Peace Pct. 2 Place 2	800	224	(576)	
Justice of the Peace Pct. 3	700	758	58	
Justice of the Peace Pct. 4	12,000	8,404	(3,596)	
Juvenile Probation		10	10	
Total Revenues	\$ 16,400	11,318	(5,082)	
<b>EXPENDITURES</b>				
Current:				
Justice System	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 16,400	11,318	(5,082)	
Fund Balances- Beginning				
Fund Balances- Ending		\$ 11,318		



**Webb County, Texas**  
**Laredo-Webb County Child Welfare Unit**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Interest	\$	5,482	5,482	2,995
Miscellaneous		20	20	20
Total Revenues	\$	5,502	5,502	3,015
<b>EXPENDITURES</b>				
Current:				
Health And Human Services				
Foster Care	\$ 3,725	1,102	2,623	
Total Expenditures	\$ 3,725	1,102	2,623	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (3,725)	4,400	8,125	3,015
Fund Balances - Beginning		115,991		112,976
Fund Balances - Ending		\$ 120,391		115,991

**Webb County, Texas**  
**Webb County Sheriff Inmate Commissary Sales Commission Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Interest	\$ 100		(100)	883
Commissary Commission	22,000	3,610	(18,390)	12,526
Total Revenues	<u>\$ 22,100</u>	<u>3,610</u>	<u>(18,490)</u>	<u>13,409</u>
<b>EXPENDITURES</b>				
Current:				
Corrections And Rehabilitation				
Materials And Supplies	\$ 22,100	5,649	16,451	926
Total Expenditures	<u>\$ 22,100</u>	<u>5,649</u>	<u>16,451</u>	<u>926</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	(2,039)	<u>(2,039)</u>	12,483
Fund Balances- Beginning		105,472		92,989
Fund Balances- Ending		<u>\$ 103,433</u>		<u>105,472</u>

**Webb County, Texas**  
**Webb County Sheriff Jail Match/Patch Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Inmate Revenue	\$ 1,700		(1,700)	
Total Revenues	\$ 1,700		(1,700)	
<b>EXPENDITURES</b>				
Current:				
Corrections And Rehabilitation				
Materials And Supplies	\$ 1,700		1,700	
Total Expenditures	\$ 1,700		1,700	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances- Beginning		1,222		1,222
Fund Balances- Ending		\$ 1,222		1,222

**Webb County, Texas**  
**Rural Rail Transportation District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Revenue From Webb County	\$ 50,000	50,000	50,000		50,000
Total Revenues	<u>\$ 50,000</u>	<u>50,000</u>	<u>50,000</u>		<u>50,000</u>
<b>EXPENDITURES</b>					
Current:					
General Government:					
Administrative Travel	\$ 15,000	16,000	15,834	166	12,453
Professional Services	35,000	34,000	20,582	13,418	35,394
Total Expenditures	<u>\$ 50,000</u>	<u>50,000</u>	<u>36,416</u>	<u>13,584</u>	<u>47,847</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	13,584	<u>13,584</u>	2,153
Fund Balances- Beginning			9,543		7,390
Fund Balances- Ending			<u>\$ 23,127</u>		<u>9,543</u>

**Webb County, Texas**  
**Webb County Indigent Defense Coordinator**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 212-04-D03

Grant Period: 3/01/2004 extended to 10/31/2006

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/05	Amounts	Total
<b>REVENUES</b>					
Intergovernmental	\$ 88,000	88,000	81,734	5,397	87,131
Grant Matching		70,000		33,537	33,537
<b>Total Revenues</b>	<b>\$ 88,000</b>	<b>158,000</b>	<b>81,734</b>	<b>38,934</b>	<b>120,668</b>

**EXPENDITURES**

Current:

Justice System:

Salaries And Fringe Benefits	\$ 56,700	123,986	58,205	37,616	95,821
Training And Education	20,000	24,410	19,062	686	19,747
Contract Services	5,000				
Materials And Supplies	300	3,300	164	632	796
Minor Tools & Aparatus	6,000	4,304	4,304		4,304
Repair & Maint-Equip		2,000			
<b>Total Expenditures</b>	<b>\$ 88,000</b>	<b>158,000</b>	<b>81,734</b>	<b>38,934</b>	<b>120,668</b>

Excess (Deficiency) Of Revenues

Over (Under) Expenditures \$                                            

Fund Balances - Beginning

Fund Balances - Ending \$

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
(869)	81,734
(36,463)	
(37,332)	81,734

28,165	58,205
4,663	19,061

2,504	164
	4,304

2,000	
35,332	81,734

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**Webb County, Texas**  
**Elderly Nutrition Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Grant Period 10/01/05 - 9/30/06				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Grant Matching	\$ 90,000	105,500	93,904	(11,596)	95,468
Total Revenues	\$ 90,000	105,500	93,904	(11,596)	95,468
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 35,162	35,672	35,667	5	35,162
Fringe Benefits	18,872	18,362	18,270	92	17,130
Consumable Supplies	21,885	37,385	34,128	3,257	26,923
Other	14,081	14,081	5,839	8,242	16,253
Total Expenditures	\$ 90,000	105,500	93,904	11,596	95,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending			\$		



**Webb County, Texas**  
**Neighbor-to-Neighbor**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	2005-2006				Variance with
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 213,059	111,029	98,663	209,692	(3,367)
Total Revenues	\$ 213,059	111,029	98,663	209,692	(3,367)
<b>EXPENDITURES</b>					
Current:					
Health And Human Services					
Operating Expenses	\$ 213,181	111,151	98,663	209,815	3,367
Total Expenditures	\$ 213,181	111,151	98,663	209,815	3,367
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ (122)	(122)		(122)	
Other Financing Sources (Uses):					
Operating Transfers In	\$ 122		122	122	
Total Other Financing Sources (Uses)	\$ 122		122	122	
Net Change in Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Total  
Prior Year  
As Of 9/30/05

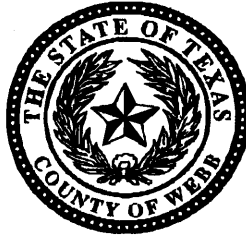
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**Webb County, Texas**  
**City of Laredo-Sheriff Radio Communication**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	2005-2006			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Revenue from City	\$ 85,000		(85,000)	
Total Revenues	<u>\$ 85,000</u>		<u>(85,000)</u>	
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Office Supplies	40,260		40,260	
Minor Apparatus & Tools	42,500		42,500	
Repairs & Maintenance Buildings	\$ 2,240		2,240	
Total Expenditures	<u>\$ 85,000</u>		<u>85,000</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balance Beginning Of Year				
Fund Balance End Of Year		\$		

**Webb County, Texas**  
**Comprehensive Energy Assistance Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant #585047 /585				Variance with Final Budget Positive (Negative)	
		Grant Period 1/01/05 - 12/31/05					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/05	Amounts		
<b>REVENUES</b>							
Intergovernmental	\$	343,263	383,984	312,943	70,161	383,104	(880)
Total Revenues	\$	343,263	383,984	312,943	70,161	383,104	(880)
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Administrative	\$	18,023	18,679	12,270	6,358	18,628	51
Case Management		21,627	7,641	7,640		7,640	1
Direct Services:							
Energy Crisis		12,111	16,183	16,182		16,182	1
Co-Payment		96,890	124,763	98,586	25,783	124,369	394
Elderly and Disabled Assistance		115,057	156,926	136,843	20,077	156,920	6
Heating/Cooling Systems		63,584	44,552	35,163	9,050	44,213	339
Direct Services Support		15,139	14,408	5,511	8,893	14,404	4
Training and Travel Allowance		832	832	748		748	84
Total Expenditures	\$	343,263	383,984	312,943	70,161	383,104	880
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning							
Fund Balances-Ending	\$						

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
Original	Final				
365,699	794,763	609,033	(185,730)	679,194	381,936
365,699	794,763	609,033	(185,730)	679,194	381,936
22,804	27,621	15,667	11,954	22,025	16,439
22,804	28,443	15,158	13,285	15,158	11,528
12,770	47,795	47,338	457	47,338	17,465
102,163	237,357	201,991	35,366	227,774	129,844
121,318	279,049	255,752	23,297	275,829	146,602
67,045	145,923	57,923	88,000	66,973	51,581
15,963	27,743	15,204	12,539	24,097	7,729
832	832		832		748
365,699	794,763	609,033	185,730	679,194	381,936

**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

LIHEAP Grant # 815047 / 815  
Grant Period 4/01/05 - 3/31/06

	Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive Negative
	Original	Final				
REVENUES						
Intergovernmental	\$ 93,408	93,408	38,489	47,152	85,641	(7,767)
Total Revenues	\$ 93,408	93,408	38,489	47,152	85,641	(7,767)
EXPENDITURES						
Current:						
Health And Human Services:						
Administrative	\$ 4,916	1,696	1,495		1,495	201
Materials And Supplies	37,588	31,190	10,066	19,593	29,659	1,531
Program Support	18,073	19,910	8,939	10,900	19,839	71
Labor	20,000	27,620	7,735	19,372	27,107	513
Health And Safety	8,849	8,849	2,535	3,138	5,673	3,176
Roof Repair	3,982	4,143	390	1,478	1,868	2,275
Total Expenditures	\$ 93,408	93,408	31,160	54,481	85,641	7,767
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$		7,329	(7,329)		
Fund Balances - Beginning						
Fund Balances - Ending					\$	

LIHEAP Grant # 816047  
Grant Period 4/01/06 - 3/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
143,779	33,536	(110,243)	80,688	80,831
143,779	33,536	(110,243)	80,688	80,831
8,986		8,986		3,312
42,874	17,496	25,378	37,089	23,781
29,500	7,424	22,076	18,324	21,451
42,874	6,972	35,902	26,344	14,188
13,479	1,351	12,128	4,489	8,229
6,066	293	5,773	1,771	2,542
143,779	33,536	110,243	88,017	73,503
			(7,329)	7,328
			6,007	(1,321)
			(1,322)	6,007



**Webb County, Texas**  
**Weatherization Assistance For Low Income Persons**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

DOE Grant # 565047 / 565  
Grant Period 4/01/04 - 3/31/05

	Budgeted Amounts		Cumulative	Actual	Total	Variance with
	Original	Final	Thru 9/30/05	Amounts		Final Budge Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 80,238	80,238	31,168	41,099	72,267	(7,971)
<b>Total Revenues</b>	<b>\$ 80,238</b>	<b>80,238</b>	<b>31,168</b>	<b>41,099</b>	<b>72,267</b>	<b>(7,971)</b>
<b>EXPENDITURES</b>						
Current:						
Health And Human Services:						
Administration	\$ 7,459	2,200		2,158	2,158	42
Materials And Supplies	31,421	25,921	10,922	11,184	22,106	3,815
Program Support	15,873	15,873	6,334	9,285	15,619	254
Labor	10,500	21,259	8,151	11,955	20,106	1,153
State/DOE Required Travel	5,651	5,651	638	4,298	4,936	715
Fiscal Audit	800	800	800		800	
Insurance	2,112	2,112	2,050	62	2,112	
Health And Safety	6,422	6,422	2,178	2,252	4,430	1,992
<b>Total Expenditures</b>	<b>\$ 80,238</b>	<b>80,238</b>	<b>31,073</b>	<b>41,194</b>	<b>72,267</b>	<b>7,971</b>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$		95	(95)		
Fund Balances - Beginning						
Fund Balances - Ending					\$	

DOE Grant # 566047  
Grant Period 4/01/06 - 3/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
90,531	26,912	(63,619)	68,011	52,407
90,531	26,912	(63,619)	68,011	52,407
8,747		8,747	2,158	2,321
25,041	10,260	14,781	21,444	17,255
18,300	6,823	11,477	16,108	10,614
25,041	7,353	17,688	19,308	11,739
3,063	112	2,951	4,410	957
800		800	-	1,600
2,174	945	1,229	1,007	3,619
7,365	1,419	5,946	3,671	4,205
90,531	26,912	63,619	68,106	52,311
			(95)	96
			1,417	1,321
			1,322	1,417

**Webb County, Texas**  
**Community Services Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant # 611047/615				Variance with Final Budget Positive (Negative)	
		Grant Period 1/01/05 - 12/31/05					
		Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	219,197	452,524	294,021	158,503	452,524	
Grant Matching		109,500	216,317	80,317	23,922	104,239	(112,078)
Total Revenues	\$	<u>328,697</u>	<u>668,841</u>	<u>374,338</u>	<u>182,425</u>	<u>556,763</u>	<u>(112,078)</u>
<b>EXPENDITURES</b>							
Current:							
Health And Human Services:							
Personnel	\$	211,653	451,808	248,299	112,765	361,064	90,744
Fringe Benefits		57,847	139,476	75,327	42,815	118,142	21,334
Travel		2,000	5,701	4,675	1,026	5,701	
Supplies		5,203	9,633	5,371	4,262	9,633	
Other		51,994	62,223	40,666	21,557	62,223	
Total Expenditures	\$	<u>328,697</u>	<u>668,841</u>	<u>374,338</u>	<u>182,425</u>	<u>556,763</u>	<u>112,078</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balances-Beginning							
Fund Balances-Ending	\$						

Grant # 611047/616  
Grant Period 1/01/06 - 12/31/06

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
Original	Final				
466,617	468,682	211,655	(257,027)	370,158	458,884
111,716	267,481	100,181	(167,300)	124,103	106,816
578,333	736,163	311,836	(424,327)	494,261	565,700

379,062	500,939	204,542	296,397	317,307	372,739
103,208	137,096	66,250	70,846	109,065	115,021
1,825	1,825	(1,469)	3,294	(443)	4,544
9,326	9,326	5,194	4,132	9,456	11,248
84,912	86,977	37,319	49,658	58,876	62,148
578,333	736,163	311,836	424,327	494,261	565,700


**Webb County, Texas**  
**Department of Health And Human Services**  
**Substance Abuse and Mental Health Services Administration (SAMHSA)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 1 H79 TI7235-01				
Budget Period 8/15/05 - 8/14/06				
	Budgeted Amount		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 500,000	500,000	345,819	(154,182)
Total Revenues	\$ 500,000	500,000	345,819	(154,182)
<b>EXPENDITURES</b>				
Current:				
Health And Human Services:				
Salaries And Fringe Benefits	\$ 291,128	291,128	266,992	24,136
Equipment	3,700	3,700	3,700	
Supplies	7,200	7,200	4,618	2,582
Travel	9,403	9,376	3,358	6,018
Other	118,549	118,576	37,918	80,658
Professional Services	70,020	70,020	29,233	40,787
Total Expenditures	\$ 500,000	500,000	345,819	154,181
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

**Budget Period 8/15/06 - 8/14/07**

<p>_____</p> <p>_____</p>	<p>_____</p> <p>_____</p>
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**Webb County, Texas**

**Meals On Wheels**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2006 with Comparative Figures  
for Year Ended September 30, 2005**

Grant # 000158100					
Grant Period 10/01/05 - 9/30/06					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$ 372,316	401,147	393,079	(8,068)	332,599
Grant Matching	40,000	47,125	24,350	(22,775)	40,328
Total Revenues	<u>\$ 412,316</u>	<u>448,272</u>	<u>417,429</u>	<u>(30,843)</u>	<u>372,927</u>
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 208,267	147,562	147,562		167,158
Fringe Benefits	70,902	63,934	63,874	60	63,382
Travel	15,000	16,400	16,342	58	17,130
Consumable Supplies	52,875	106,051	98,949	7,102	72,731
Other	65,272	87,073	76,581	10,492	52,526
Capital Outlay		27,252	14,121	13,131	
Total Expenditures	<u>\$ 412,316</u>	<u>448,272</u>	<u>417,429</u>	<u>30,843</u>	<u>372,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	
Fund Balances-Beginning					
Fund Balances-Ending			<u>\$</u>		<u></u>



**Webb County, Texas  
Children's Justice Act  
Cluster Court**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2006 with Comparative Figures  
for Year Ended September 30, 2005**

Grant # 9900-0405					
Grant Period 7/01/05 - 06/30/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 2,688	275	376	651	(2,037)
Revenue In kind	1,324	136	185	321	(1,003)
Total Revenues	\$ 4,012	411	561	972	(3,040)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Supplies	\$ 2,688	275	376	651	2,037
Expenditures In Kind	1,324	136	185	321	1,003
Total Expenditures	\$ 4,012	411	561	972	3,040
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Total  
Prior Year  
As Of 9/30/05

1,148  
565  
1,713

1,148  
565  
1,713

**Webb County, Texas**  
**HUD Neighborhood Initiative Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #B-00-NI-TX-WC-0002

Grant Period 1/30/01 - 9/30/06

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/05	Amounts	Total
<b>REVENUES</b>					
Intergovernmental	\$ 1,000,000	1,000,000	506,867	493,133	1,000,000
Total Revenues	\$ 1,000,000	1,000,000	506,867	493,133	1,000,000
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 800,000	562,669	265,800	296,869	562,669
Program Cost	100,000	79,604	70,002	9,602	79,604
Administration	100,000	149,918	149,695	223	149,918
Capital Outlay		207,809	21,370	186,439	207,809
Total Expenditures	\$ 1,000,000	1,000,000	506,867	493,133	1,000,000
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
---	--------------------------------------

	252,395
	252,395

	239,616
	577
	12,202
	252,395


**Webb County, Texas**  
**TDHCA HOME Owner Occupied Assistance Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #1000038  
Grant Period 9/01/03 - 8/31/06

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 520,000	16,365	376,551	392,916
Revenue In Kind	25,000		20,120	20,120
Total Revenues	<u>\$ 545,000</u>	<u>16,365</u>	<u>396,671</u>	<u>413,036</u>
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Program Cost	\$ 500,000	550	377,853	378,403
Administration	20,000	15,815	(1,302)	14,513
Expenditures In Kind	25,000		20,120	20,120
Total Expenditures	<u>\$ 545,000</u>	<u>16,365</u>	<u>396,671</u>	<u>413,036</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		
Fund Balances - Beginning				
Fund Balances - Ending			\$	<u></u>

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/05</u>
(127,084)	11,505
(4,880)	
<u>(131,964)</u>	<u>11,505</u>

121,597	550
5,487	10,955
4,880	
<u>131,964</u>	<u>11,505</u>

<u><u>          </u></u>	<u><u>          </u></u>
	<u>          </u>
	<u><u>          </u></u>

**Webb County, Texas**  
**TDHCA Contract for Deed Conversion #1000568**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #1000568  
Grant Period 10/14/05 - 10/14/07

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 520,000		3,442	3,442
Total Revenues	\$ 520,000		3,442	3,442
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 250,000			
Deed Conversion	250,000		2,500	2,500
Administration	20,000		942	942
Total Expenditures	\$ 520,000		3,442	3,442
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
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(516,558)	
(516,558)	

250,000	
247,500	
19,058	
516,558	




**Webb County, Texas**  
**Self Help Center Contract #724003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #724003				
Grant Period 11/01/04 - 10/31/06				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 1,265,060	233,987	297,808	531,795
Total Revenues	\$ 1,265,060	233,987	297,808	531,795
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Personnel	\$ 99,291	91,604	1,210	92,814
Operations	80,200	35,128	27,971	63,099
Program Cost	1,035,569	94,892	254,386	349,278
Administration	50,000	12,363	14,241	26,604
Total Expenditures	\$ 1,265,060	233,987	297,808	531,795
Excess (Deficiency) Of Revenue	\$			
Over (Under) Expenditures				
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<u>(733,265)</u>	<u>233,987</u>
<u>(733,265)</u>	<u>233,987</u>

6,477	91,604
17,101	35,128
686,291	94,892
<u>23,396</u>	<u>12,363</u>
<u>733,265</u>	<u>233,987</u>

**Webb County, Texas**  
**Office of Rural Community Affairs - Contract 719000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #719000  
Grant Period 8/11/03 - 12/31/05

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 556,476	464,899	91,577	556,476
Total Revenues	\$ 556,476	464,899	91,577	556,476
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 511,976	422,353	89,623	511,976
Administration	44,500	42,546	1,954	44,500
Total Expenditures	\$ 556,476	464,899	91,577	556,476
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

	431,936
	431,936

**Webb County, Texas**  
**Child And Adult Care Food Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 75G7034					
Grant Period 10/01/05 - 9/30/06					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/05
<b>REVENUES</b>					
Intergovernmental	\$ 802,950	796,622	749,330	(47,292)	786,739
Interest		2,067	2,067		
Total Revenues	\$ 802,950	798,689	751,397	(47,292)	786,739
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 247,524	227,259	227,259		199,464
Fringe Benefits	122,826	134,511	126,610	7,901	101,853
Administration	13,300	17,087	13,967	3,120	9,749
Operations	44,300	72,765	53,109	19,656	53,321
Food	375,000	408,453	391,838	16,615	360,966
Total Expenditures	\$ 802,950	860,075	812,783	47,292	725,353
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$	(61,386)	(61,386)		61,386
Fund Balances-Beginning			61,386		
Fund Balances- Ending			\$		61,386

**Webb County, Texas**  
**U.S. Department Of Justice - Bullet Proof Vests Partnership**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant Period: 10/01/05 - 09/30/06				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 3,017	3,000	(17)	
Revenue From Webb	3,017	3,000	(17)	
Total Revenues	\$ 6,034	6,000	(34)	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Bullet Proof Vests	\$ 6,034	6,000	34	
Total Expenditures	\$ 6,034	6,000	34	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

**Webb County Texas**  
**U.S. Department of Justice - Homeland Security**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**For Year Ended September 30, 2005**

Grant # 2003-OMWX-0058					
Grant Period 09/01/05 - 12/31/06					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
	Original	Final			
<b>REVENUES</b>					
Intergovernmental	\$	15,731	15,731	13,490	(2,241)
Grant Matching		5,250	5,250	5,250	
Total Revenues	\$	20,981	20,981	18,740	(2,241)
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$	20,981	17,436	15,756	1,680
Fringe Benefits			3,545	2,984	561
Total Expenditures	\$	20,981	20,981	18,740	2,241
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

**Webb County, Texas**  
**U.S. Department of Justice - Local Law Enforcement Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # O.J.P. 2004-LB-BX- 0342

Grant Period 09/14/04 - 12/31/06

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
	Original	Final	Amounts		
<b>REVENUES</b>					
Intergovernmental	\$ 29,517	29,517	29,517		8,592
Grant Matching	3,279	3,279	3,279		955
Total Revenues	\$ 32,796	32,796	32,796		9,547
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Minor Apparatus & Tools	\$				
Equipment	32,796	32,796	32,796		9,547
Capital Outlay					
Total Expenditures	\$ 32,796	32,796	32,796		9,547
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		



**Webb County, Texas**  
**Criminal Justice Division**  
**Juvenile Accountability Incentive Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #JB-04-J20-13831-07  
Grant Period 8/01/05 - 7/31/06

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/04	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 9,627	15,762	9,627	6,135	15,762	
Grant Matching		42,124		42,124	42,124	
Total Revenues	\$ 9,627	57,886	9,627	48,259	57,886	
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Personnel	\$ 9,627	57,886	9,627	48,259	57,886	
Operations						
Total Expenditures	\$ 9,627	57,886	9,627	48,259	57,886	
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant #JB-04-J20-13831-08  
Grant Period 8/01/06 - 7/31/07

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/06</u>	<u>Total Prior Year As Of 9/30/05</u>
10,342	10,342		16,477	23,858
			42,124	48,789
<u>10,342</u>	<u>10,342</u>		<u>58,601</u>	<u>72,647</u>
10,342	10,342		58,601	60,533
				12,114
<u>10,342</u>	<u>10,342</u>		<u>58,601</u>	<u>72,647</u>
<u>          </u>	<u>          </u>	<u>          </u>		
			<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>



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**Webb County Texas**  
**U.S. Department of Justice - JAG Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**For Year Ended September 30, 2005**

Grant # 2005-DJ-BX-0288  
Grant Period 10/01/05 - 09/30/06

	Budgeted Amounts		Actual Amounts	Variance with Final Budget	Total Prior Year As Of 9/30/05
	Original	Final		Positive (Negative)	
<b>REVENUES</b>					
Intergovernmental	\$ 62,312	62,312	16,940	(45,372)	
Total Revenues	\$ 62,312	62,312	16,940	(45,372)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Personnel	\$ 32,073	32,073	10,732	21,341	
Fringe Benefits	11,399	12,219	3,574	8,645	
Training & Education		4,335	2,634	1,701	
Minor Tools & Aparatus	18,840	13,685		13,685	
Total Expenditures	\$ 62,312	62,312	16,940	45,372	
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures					
Other Financing Sources (Uses):					
Operating Transfers In	\$				
Total Other Financing Sources (Uses)	\$				
Net Change In Fund Balances	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Criminal Justice Division - Women's Legal Advocate**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # WF-05-V30-13952-08					
Grant Period 09/01/05 - 08/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 30,104	2,317	27,659	29,976	(128)
Grant Matching	14,438	1,032	12,718	13,750	(688)
Total Revenues	\$ 44,542	3,349	40,377	43,726	(816)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Personnel	\$ 29,336	2,473	26,597	29,070	266
Fringe Benefits	11,606	876	10,653	11,529	77
Travel	400				400
Supplies	2,839		2,766	2,766	73
Minor Apparatus & Tools	361		361	361	
Total Expenditures	\$ 44,542	3,349	40,377	43,726	816
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant # WF-05-V30-13952-08  
Grant Period 09/01/05 - 08/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
			27,659	30,127
3,667	3,318	(349)	16,036	14,414
3,667	3,318	(349)	43,695	44,541
2,248	2,248		28,845	29,309
1,246	1,070	176	11,723	10,738
100		100		
73		73	2,766	2,897
			361	1,597
3,667	3,318	349	43,695	44,541



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**Webb County, Texas**  
**U.S. Department of Justice**  
**Office of Justice Programs - Safe Haven**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #2003-CW-BX-0030				
Grant Period 10/01/03 - 03/31/06				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 90,100	69,343	(20,757)	153,950
Total Revenues	\$ 90,100	69,343	(20,757)	153,950
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Personnel & Fringe Benefits	\$ 51,210	50,565	645	107,069
Administrative Travel	5,133	867	4,266	7,258
Telephone	774	617	157	2,436
Advertising				
Professional Services	10,240	3,542	6,698	5,582
Property Casualty Premium	2,455		2,455	475
Printing & Publishing	59		59	144
Supplies	2,241	292	1,949	2,551
Utilities	5,121	1,000	4,121	2,561
Minor Apparatus & Tools	407		407	
Rents	12,000	12,000		24,000
Maintenance Contract Cost	460	460		1,874
Total Expenditures	\$ 90,100	69,343	20,757	153,950
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb Count, Texas**  
**Criminal Justice Division**  
**District Attorney's Initiative Against Domestic Violence**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # VA-05-V30-13771-07

Grant Period 7/01/04 - 6/30/05

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 46,434	11,854	34,096	45,950	(484)
Grant Matching	15,508	3,415	9,823	13,238	(2,270)
Revenue In Kind	3,600	900	2,700	3,600	
Total Revenues	\$ 65,542	16,169	46,619	62,788	(2,754)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Personnel	\$ 42,569	10,526	31,519	42,045	524
Fringe Benefits	18,173	3,958	12,340	16,298	1,875
Travel	355				355
Supplies	845	785	60	845	
Expenditure In Kind	3,600	900	2,700	3,600	
Total Expenditures	\$ 65,542	16,169	46,619	62,788	2,754
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant Period 07/01/05 - 06/30/06				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
			34,096	45,674
14,611	14,281	(330)	24,104	11,981
			2,700	900
14,611	14,281	(330)	60,900	58,555
10,419	10,218	201	41,737	41,607
4,192	4,063	129	16,403	15,263
			60	785
			2,700	900
14,611	14,281	330	60,900	58,555



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**Webb County, Texas**  
**Criminal Justice Division**  
**Victims of Crime Act (VOCA)**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # VA-06-V30-18211-01				
Grant Period 7/1/06 - 6/30/07				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 34,310	1,811	(32,499)	
Grant Matching	8,578		(8,578)	
Total Revenues	\$ 42,888	1,811	(41,077)	
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Salaries And Fringe Benefits	\$ 32,830	1,811	31,019	
Travel	2,685		2,685	
Minor Tools/Aparatus-Equipment	3,000		3,000	
Operating Expenses	4,373		4,373	
Total Expenditures	\$ 42,888	1,811	41,077	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

**Webb County, Texas**  
**Criminal Justice Division**  
**South Texas Development Council - Juvenile Accountability Incentive Block Grant**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	<u>2006</u>			
	<u>Original and Final Budgeted Amounts</u>	<u>Cumulative Thru 9/30/05</u>	<u>Actual Amounts</u>	<u>Total</u>
<b>REVENUES</b>				
Intergovernmental	\$ 11,356	10,333	825	11,158
Total Revenues	<u>\$ 11,356</u>	<u>10,333</u>	<u>825</u>	<u>11,158</u>
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Training & Education	\$ 11,356	10,333	825	11,158
Total Expenditures	<u>\$ 11,356</u>	<u>10,333</u>	<u>825</u>	<u>11,158</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending			\$	<u></u>

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/05</u>
<u>(198)</u>	<u>10,333</u>
<u>(198)</u>	<u>10,333</u>

<u>198</u>	<u>10,333</u>
<u>198</u>	<u>10,333</u>

<u>          </u>	<u>          </u>
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**Webb County, Texas**  
**Criminal Justice Division - Laredo Multi-Agency Narcotics Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2006**

DB-03-A10-17436-02

Grant Period 10/01/05 - 3/31/2006

	Original and Final Budgeted Amounts	Actual Amounts	Total
<b>REVENUES</b>			
Intergovernmental	\$ 472,545	414,589	414,589
Fines And Forfeitures	4,166	45,405	45,405
Interest Income		3,680	3,680
Revenue from Webb	254,990	226,274	226,273
Total Revenues	\$ 731,701	689,948	689,947
<b>EXPENDITURES</b>			
Current:			
Public Safety:			
Salaries And Fringe Benefits	\$ 383,772	354,603	354,603
Operations	347,929	292,498	292,498
Total Expenditures	\$ 731,701	647,101	647,101
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	42,847	42,846
Other Financing Sources (Uses):			
Transfer Out	\$ (59,895)	59,895	59,895
Total Other Financing Sources (Uses):	\$ (59,895)	59,895	59,895
Net Change in Fund Balance	\$ (59,895)	(17,049)	(17,049)
Fund Balances - Beginning, Restated			17,049
Fund Balances - Ending			\$

<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>	<u>Total</u> <u>Prior Year</u> <u>As Of 9/30/05</u>
(57,956)	1,188,607
41,239	89,560
3,680	1,456
<u>(28,717)</u>	<u>72,791</u>
<u>(41,754)</u>	<u>1,352,414</u>

29,169	680,252
<u>55,431</u>	<u>653,573</u>
<u>84,600</u>	<u>1,333,825</u>

42,846	18,589
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<u>                    </u>	<u>                    </u>
<u>                    </u>	<u>                    </u>
<u>(17,049)</u>	

<u>                    </u>
<u>18,589</u>





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**Webb County, Texas**  
**Criminal Justice Division - South Texas Anti-Violence Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #DJ-05-A10-187272-01				
Grant Period 4/01/06 to 9/30/07				
	Original and Final Budgeted Amounts	Actual Amount	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 1,601,799	490,920	(1,110,879)	
Grant Matching	201,055		(201,055)	
Interest		2,370	2,370	
Total Revenues	\$ 1,802,854	493,290	(1,309,564)	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Salaries & Fringe Benefits	\$ 898,479	297,064	297,064	
Contractual	527,415	171,962	171,962	
Travel	17,000	675	675	
Operating Expenses	359,960	83,484	83,484	
Total Expenditures	\$ 1,802,854	553,184	553,184	
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	\$	(59,895)	(1,862,749)	
Other Financing Sources (Uses):				
Operating Transfers In	\$	59,895		
Total Other Financing Sources (Uses)	\$	59,895		
Net Change in Fund Balances				
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Criminal Justice Division - City of Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant #ISPSSP571				Variance with Final Budget Positive (Negative)	
		Grant Period 1/01/05 - 12/31/05					
	Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total		
	Original	Final					
<b>REVENUES</b>							
Intergovernmental	\$	77,995	77,995	57,344	18,057	75,401	(2,594)
Grant Matching		1,000	1,000				(1,000)
Total Revenues	\$	78,995	78,995	57,344	18,057	75,401	(3,594)
<b>EXPENDITURES</b>							
Current:							
Public Safety:							
Salaries	\$	61,249	61,064	44,284	13,642	57,926	3,138
Fringe Benefits		17,746	17,931	13,060	4,415	17,475	456
Total Expenditures	\$	78,995	78,995	57,344	18,057	75,401	3,594
Excess (Deficiency) Of Revenues	\$						
Over (Under) Expenditures							
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant # I6PSSP571  
Grant Period 1/01/06 - 12/31/06

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
77,638	55,290	(22,348)	73,347	74,937
<u>77,638</u>	<u>55,290</u>	<u>(22,348)</u>	<u>73,347</u>	<u>74,937</u>
59,088	41,850	17,238	55,492	57,665
18,550	13,440	5,110	17,855	17,272
<u>77,638</u>	<u>55,290</u>	<u>22,348</u>	<u>73,347</u>	<u>74,937</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>

**Webb County, Texas**  
**Drug Enforcement Agency - Laredo Financial Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant Period 10/01/05 - 9/30/06		
		Budgeted Amounts		Variance with
		Original	Final	Final Budget
				Positive
				(Negative)
<b>REVENUES</b>				
Intergovernmental	\$	193,893	193,893	193,893
Revenue from Webb		2,677	8,448	8,339
Total Revenues	\$	196,570	202,341	202,232
				(109)
				(109)
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Salaries	\$	147,834	169,655	169,655
Fringe Benefits		48,739	54,049	53,941
Total Expenditures	\$	196,573	223,704	223,595
				109
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$		(21,363)	(21,363)
Other Financing Sources (Uses):				
Operating Transfers In	\$		21,363	21,363
Total Other Financing Sources (Uses)	\$		21,363	21,363
Net Change in Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending	\$			

Total  
Prior Years  
As Of 9/30/05

182,373  
15,283  
197,656

166,351  
49,803  
216,154

(18,498)

18,498  
18,498

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**Webb County Texas**  
**Drug Enforcement Agency - Narcotics Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**For Year Ended September 30, 2005**

Grant # Hidta Webb County Grant Period 10/01/05 - 09/30/06				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				Total Prior Year As Of 9/30/05
Intergovernmental	\$ 191,141	206,473	206,473	191,591
Grant Matching	23,543	9,570	9,368	(202)
Total Revenues	\$ 214,684	216,043	215,841	(202)
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Personnel	\$ 128,881	128,898	128,898	129,393
Overtime	48,523	50,272	50,109	163
Fringe Benefits	76,854	76,447	76,408	39
Total Expenditures	\$ 254,258	255,617	255,415	202
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(39,574)	(39,574)	(39,574)	(32,979)
Other Financing Sources (Uses):				
Operating Transfers In	\$ 39,574	39,574	39,574	32,979
Total Other Financing Sources (Uses)	\$ 39,574	39,574	39,574	32,979
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

**Webb County, Texas**  
**Office of Victims of Crimes**  
**National Crime Victims' Rights Week**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 5,000	4,551	(449)	
Total Revenues	\$ 5,000	4,551	(449)	
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Advertising	2,748	2,300	448	
Materials And Supplies	2,152	2,151	1	
Other Expenses	100	100		
Total Expenditures	\$ 5,000	4,551	449	
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb County, Texas**  
**U. S. Department of Justice**  
**Secure Our Schools**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 2005CKWX0493

Grant Period 9/01/05 - 8/31/07

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 8,000	8,000		
Grant Matching	8,000	8,000		
Total Revenues	\$ 16,000	16,000		
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Professional Services	\$ 16,000	16,000		
Total Expenditures	\$ 16,000	16,000		
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**CAA Emergency Food And Shelter**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 843800-005					
Grant Period 10/01/05 - 9/30/06					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/05
				(Negative)	
<b>REVENUES</b>					
Intergovernmental	\$	20,245	14,445	(5,800)	17,492
Grant Matching	30,000	30,000	19,974	(10,026)	18,503
Miscellaneous		29,274	28,538	(736)	9,226
Total Revenues	\$ 30,000	79,519	62,957	(16,562)	45,221
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$	22,524	22,732	16,524	14,093
Fringe Benefits	7,476	7,268	3,450	3,818	4,410
Indigent Utilities		20,245	14,445	5,800	17,492
Other Indigent Utilities		29,274	28,538	736	9,226
Total Expenditures	\$ 30,000	79,519	62,957	16,562	45,221
Excess (Deficiency) of Revenues					
Over (Under) Expenditures					
Other Financing Sources (Uses):					
Transfer Out	\$				(122)
Total Other Financing Sources (Uses):	\$				(122)
Net Change in Fund Balances	\$				(122)
Fund Balances-Beginning, Restated					122
Fund Balances-Ending			\$		



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**Webb County, Texas**  
**Texas Department of Transportation**  
**Texas Comprehensive STEP Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant#586XXF5012  
Grant Period 11/01/05 - 06/30/06

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
	Original	Final			
REVENUES					
Intergovernmental	\$ 31,940	31,940	18,426	(13,514)	
Revenue From Webb	7,085	7,085	6,521	(564)	
Revenue In Kind	11,219	11,219	4,101	(7,118)	
Total Revenues	\$ 50,244	50,244	29,048	(21,196)	
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 30,410	30,410	19,859	10,551	
Fringe Benefits	7,085	7,085	4,712	2,373	
Training & Education	1,530	1,530	376	1,154	
Expenditures In Kind	11,219	11,219	4,101	7,118	
Total Expenditures	\$ 50,244	50,244	29,048	21,196	
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Public Transportation For Nonurbanized Areas**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant # 51622F7038				Variance with Final Budget Positive (Negative)	
		Grant Period 9/01/05 - 8/31/06					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/05	Amounts		
<b>REVENUES</b>							
Fees	\$	134,626	134,626	9,604	109,080	118,684	(15,942)
Intergovernmental		584,862	693,735	77,439	549,668	627,107	(66,628)
Grant Matching		45,000	45,000	5,876	32,790	38,666	(6,334)
Miscellaneous:							
In Kind		30,000	30,000	2,500	27,500	30,000	
Total Revenues	\$	794,488	903,361	95,419	719,038	814,457	(88,904)
<b>EXPENDITURES</b>							
Current:							
Infrastructure And Environmental Services:							
Administrative	\$	118,932	130,678	6,193	124,207	130,400	278
Operating Expenses		645,556	699,934	86,726	567,331	654,057	45,877
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay			42,749				42,749
Total Expenditures	\$	794,488	903,361	95,419	719,038	814,457	88,904
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$						
Fund Balances-Beginning, Restated							
Fund Balances-Ending	\$						

Grant # 51722F7038

Grant Period 9/01/06 - 8/31/07

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
Original	Final				
126,626	126,626	8,651	(117,975)	117,731	109,911
620,760	685,104	46,489	(638,615)	596,157	693,472
45,000	79,911	12,211	(67,700)	45,001	31,445
30,000	30,000	2,500	(27,500)	30,000	30,000
822,386	921,641	69,851	(851,790)	788,889	864,828
132,561	137,029	11,160	125,869	135,367	125,935
608,320	703,107	56,191	646,916	623,522	646,747
30,000	30,000	2,500	27,500	30,000	30,000
51,505	51,505		51,505		62,146
822,386	921,641	69,851	851,790	788,889	864,828
				4,195	
				4,195	

**Webb County, Texas**  
**VISTA Volunteer Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 03VPWTX001  
Grant Period 9/30/03 - 12/31/06

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/05	Amounts	Total
<b>REVENUES</b>					
Intergovernmental	\$ 233,872	351,276	216,408	96,217	312,625
Miscellaneous:					
In Kind	58,132	58,132	15,217		15,217
Total Revenues	\$ 292,004	409,408	231,625	96,217	327,842
<b>EXPENDITURES</b>					
Current:					
Health And Human Services:					
Personnel	\$ 35,000	81,439	58,682	22,757	81,439
Fringe Benefits	9,925	25,936	17,716	6,913	24,629
Travel	20,274	12,740	3,710	3,217	6,927
Subsistence Allowance	137,520	208,436	133,515	62,430	195,945
Stipend/End of Service Allowance	18,000	18,000	2,400	900	3,300
Other	13,153	4,725	385		385
In-Kind Services	58,132	58,132	15,217		15,217
Total Expenditures	\$ 292,004	409,408	231,625	96,217	327,842
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances-Beginning					
Fund Balances-Ending				\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
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(38,651)	156,795
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(42,915)	
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(81,566)	156,795
----------	---------

	35,120
--	--------

1,307	11,327
-------	--------

5,813	3,138
-------	-------

12,491	104,785
--------	---------

14,700	2,400
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4,340	25
-------	----

42,915	
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81,566	156,795
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**Webb County, Texas**  
**Governor's Division of Emergency Management**  
**Homeland Security Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 2004-GE-T4-4015  
Grant Period: 12/01/03 - 04/30/06

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 20,802	20,752	(50)	
Total Revenues	<u>\$ 20,802</u>	<u>20,752</u>	<u>(50)</u>	
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Equipment	\$ 20,802	20,752	50	
Total Expenditures	<u>\$ 20,802</u>	<u>20,752</u>	<u>50</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balance Beginning Of Year				
Fund Balance End Of Year		<u>\$</u>		<u></u>

**Webb County, Texas**  
**Governor's Division of Emergency Management**  
**Homeland Security Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 2004-GE-T4-4015  
Grant Period: 08/01/05 - 09/30/06

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 297,857	297,817	(40)	
Total Revenues	<u>\$ 297,857</u>	<u>297,817</u>	<u>(40)</u>	
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Equipment	\$ 297,857	297,817	40	
Total Expenditures	<u>\$ 297,857</u>	<u>297,817</u>	<u>40</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balance Beginning Of Year				
Fund Balance End Of Year		<u>\$</u>		<u></u>

**Webb County, Texas**  
**Office of the Secretary of State - Help America Vote Act**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**September 30, 2006 with Comparative Figures**  
**for September 30, 2005**

Grant Period: 09/01/04-12/31/08				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 878,846	861,194	(17,652)	
Total Revenues	<u>\$ 878,846</u>	<u>861,194</u>	<u>(17,652)</u>	
<b>EXPENDITURES</b>				
Current:				
General Government:				
Training and Education	9,000		9,000	
Minor Apparatus and Tools	779,828	779,828		
Capital Outlay	90,018	78,382	11,636	
Total Expenditures	<u>\$ 878,846</u>	<u>858,210</u>	<u>20,636</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	2,984	<u>2,984</u>	
Fund Balances - Beginning, Restated		(2,984)		
Fund Balances - Ending		<u>\$</u>		

**Webb County, Texas**  
**Community Justice Assistance Division - Community Corrections Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Grant Period 9/01/05 - 8/31/06					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/05	Amounts		
<b>REVENUES</b>						
Payments By Program Participants	\$ 241,937	196,437	13,872	167,150	181,022	(15,415)
Intergovernmental	350,228	350,228	32,418	317,810	350,228	
Other Revenue		48,000	4,762	51,279	56,041	8,041
Total Revenues	\$ 592,165	594,665	51,052	536,239	587,291	(7,374)
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 627,052	625,972	52,123	563,806	615,929	10,043
Travel And Furnished Transportation						
Contractual Services	7,800	7,800	70	730	800	7,000
Professional Fees	2,610	2,624		2,555	2,555	69
Supplies And Operating Expenditures	53,000	53,000	(1,141)	23,205	22,064	30,936
Facilities, Utilities And Equipment	2,000	2,000				2,000
Total Expenditures	\$ 692,462	691,396	51,052	590,296	641,348	50,048
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(100,297)	(96,731)		(54,057)	(54,057)	42,674
Other Financing Sources (Uses):						
Operating Transfers In	\$ 100,297	96,731		62,517	62,517	(34,214)
Total Other Financing Sources (Uses)	\$ 100,297	96,731		62,517	62,517	(34,214)
Net Change In Fund Balances	\$			8,460	8,460	8,460
Fund Balances - Beginning						
Fund Balances - Ending				\$	8,460	

Original and Final Budgeted Amounts	Grant Period 9/01/06 - 8/31/07			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
241,937	16,300	(225,637)	183,450	190,073
350,228	35,450	(314,778)	353,260	343,607
	2,968	2,968	54,247	43,645
592,165	54,718	(537,447)	590,957	577,325
627,052	54,742	572,310	618,548	612,869
7,800	60	7,740	790	1,700
2,610		2,610	2,555	1,715
53,000	(84)	53,084	23,121	45,723
2,000		2,000		
692,462	54,718	637,744	645,014	662,007
(100,297)		100,297	(54,057)	(84,682)
100,297		(100,297)	62,517	84,682
100,297		(100,297)	62,517	84,682
			8,460	
			8,460	

**Webb County, Texas**  
**Community Justice Assistance Division - Day Reporting Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Grant Period 9/01/05 - 8/31/06					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/05	Amounts		
<b>REVENUES</b>						
Intergovernmental	\$ 177,936	177,936	13,494	145,300	158,794	(19,142)
Total Revenues	\$ 177,936	177,936	13,494	145,300	158,794	(19,142)
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 149,480	149,480	12,909	130,685	143,594	5,886
Travel And Furnished Transportation	6,145	6,145		2,233	2,233	3,912
Contract Service For Offenders						
Professional Fees	3,334	3,334		1,615	1,615	1,719
Supplies And Operating Expenditures	16,477	16,477	78	2,939	3,017	13,460
Facilities, Utilities And Equipment	7,900	7,900	507	3,179	3,686	4,214
Total Expenditures	\$ 183,336	183,336	13,494	140,651	154,145	29,191
Excess (Deficiency) Of Revenues Over (Under ) Expenditures	(5,400)	(5,400)		4,649	4,649	10,049
Other Financing Sources (Uses):						
Operating Transfers In	\$ 5,400	5,400				(5,400)
Total Other Financing Sources (Uses)	\$ 5,400	5,400				(5,400)
Net Change In Fund Balances	\$			4,649	4,649	4,649
Fund Balances - Beginning, Restated						
Fund Balances - Ending					\$ 4,649	

Original and Final Budgeted Amounts	Grant Period 9/01/06 - 8/31/07			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
177,936	11,297	(166,639)	156,597	158,425
177,936	11,297	(166,639)	156,597	158,425
149,480	11,000	138,480	141,685	144,505
6,145		6,145	2,233	1,098
3,334		3,334	1,615	1,202
16,477	35	16,442	2,974	3,494
7,900	262	7,638	3,441	4,098
183,336	11,297	172,039	151,948	154,397
(5,400)		5,400	4,649	4,028
5,400		(5,400)		
5,400		(5,400)		
			4,649	4,028
			4,649	4,028



**Webb County, Texas**  
**Community Justice Assistance Division - Basic Supervision Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Grant Period 9/01/05 - 8/31/06				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total	
		Original	Final				
<b>REVENUES</b>							
Probation Fees	\$	924,755	899,063	37,978	527,202	565,180	(333,883)
Intergovernmental		582,354	582,354	103,405	493,103	596,508	14,154
Interest			12,000	1,307	12,800	14,107	2,107
Other Revenue			4,000	224	3,844	4,068	68
Total Revenues	\$	<u>1,507,109</u>	<u>1,497,417</u>	<u>142,914</u>	<u>1,036,949</u>	<u>1,179,863</u>	<u>(317,554)</u>
<b>EXPENDITURES</b>							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,349,128	1,244,092	113,101	1,100,126	1,213,227	30,865
Travel And Furnished Transportation		28,000	26,000	1,861	16,373	18,234	7,766
Contract Service For Offenders		12,000	20,000		17,200	17,200	2,800
Professional Fees		67,868	69,868	3,639	55,720	59,359	10,509
Supplies And Operating Expenditures		80,536	81,036	15,545	61,211	76,756	4,280
Facilities, Utilities And Equipment		13,880	17,880	8,768	2,450	11,218	6,662
Total Expenditures	\$	<u>1,551,412</u>	<u>1,458,876</u>	<u>142,914</u>	<u>1,253,080</u>	<u>1,395,994</u>	<u>62,882</u>
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures		(44,303)	38,541		(216,131)	(216,131)	(254,672)
Other Financing Sources (Uses):							
Operating Transfers Out	\$	<u>(105,697)</u>	<u>(114,071)</u>		<u>(62,517)</u>	<u>(62,517)</u>	<u>51,554</u>
Total Other Financing Sources (Uses)	\$	<u>(105,697)</u>	<u>(114,071)</u>		<u>(62,517)</u>	<u>(62,517)</u>	<u>51,554</u>
Net Change In Fund Balance	\$	<u>(150,000)</u>	<u>(75,530)</u>		<u>(278,648)</u>	<u>(278,648)</u>	<u>(203,118)</u>
Fund Balances - Beginning, Restated						75,430	
Fund Balances - Ending						\$ (203,218)	

Original and Final Budgeted Amounts	Grant Period 9/01/06 - 8/31/07			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
1,064,755	47,985	(1,016,770)	575,187	606,954
582,354	49,178	(533,176)	542,281	715,966
	745	745	13,545	28,738
	95	95	3,939	19,671
<u>1,647,109</u>	<u>98,003</u>	<u>(1,549,106)</u>	<u>1,134,952</u>	<u>1,371,329</u>
1,349,128	80,479	1,268,649	1,180,605	1,218,090
19,500	361	19,139	16,734	29,752
12,000	800	11,200	18,000	19,070
68,868	5,159	63,709	60,879	37,926
78,036	10,259	67,777	71,470	84,136
13,880	945	12,935	3,395	78,297
<u>1,541,412</u>	<u>98,003</u>	<u>1,443,409</u>	<u>1,351,083</u>	<u>1,467,271</u>
105,697		(105,697)	(216,131)	(95,942)
(105,697)		105,697	(62,517)	(84,682)
<u>(105,697)</u>		<u>105,697</u>	<u>(62,517)</u>	<u>(84,682)</u>
			(278,648)	(180,624)
			75,430	255,814
			<u>(203,218)</u>	<u>75,190</u>

**Webb County, Texas**  
**Community Justice Assistance Division - Treatment Incarceration Program**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Grant Period 9/01/05 - 8/31/06					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total	
	Original	Final				
<b>REVENUES</b>						
Intergovernmental	\$ 171,000	221,000	17,450	264,421	281,871	60,871
Total Revenues	\$ 171,000	221,000	17,450	264,421	281,871	60,871
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$					
Travel And Furnished Transportation						
Contract Service For Offenders	169,718	219,350	17,450	163,523	180,973	38,377
Professional Fees	1,282	1,650		1,650	1,650	
Supplies And Operating Expenditures						
Total Expenditures	\$ 171,000	221,000	17,450	165,173	182,623	38,377
Excess (Deficiency) Of Revenue Over (Under) Expenditures				99,248	99,248	99,248
Other Financing Sources (Uses):						
Operating Transfers In	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$			99,248	99,248	99,248
Fund Balances - Beginning, Restated						
Fund Balances - Ending				\$ 99,248		

Original and Final Budgeted Amounts	Grant Period 9/01/06 - 8/31/07			
	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
199,500	3,577	(195,923)	267,998	220,450
199,500	3,577	(195,923)	267,998	220,450

44,568	3,577	40,991	3,577	
153,482		153,482	163,523	214,216
1,450		1,450	1,650	1,522
199,500	3,577	195,923	168,750	215,738

			99,248	4,712
			99,248	4,712
			99,248	4,712

**Webb County, Texas**  
**Community Justice Assistance Division - Mentally Impaired Caseload**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Grant Period 9/01/05 - 8/31/06					Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative	Actual	Total	
	Original	Final	Thru 9/30/05	Amounts		
<b>REVENUES</b>						
Intergovernmental	\$ 60,046	51,993	6,277	50,823	57,100	5,107
Total Revenues	\$ 60,046	51,993	6,277	50,823	57,100	5,107
<b>EXPENDITURES</b>						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 53,305	53,302	6,277	48,440	54,717	(1,415)
Travel & Furnished Transportation	1,736	100				100
Professional Fees	2,605	350		350	350	
Supplies & Operating Expenditures	2,400					
Facilities, Utilities And Equipment						
Total Expenditures	\$ 60,046	53,752	6,277	48,790	55,067	(1,315)
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(1,759)		2,033	2,033	3,792
Other Financing Sources (Uses):						
Operating Transfers Out	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$	(1,759)		2,033	2,033	3,792
Fund Balances - Beginning, Restated						
Fund Balances - Ending					\$ 2,033	

Grant Period 9/01/06 - 8/31/07				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
60,046	4,257	(55,789)	55,080	50,715
60,046	4,257	(55,789)	55,080	50,715
53,305	4,257	49,048	52,697	48,217
1,736		1,736		894
2,605		2,605	350	485
2,400		2,400		1,421
				2,786
60,046	4,257	55,789	53,047	53,803
			2,033	(3,088)
			2,033	(3,088)
				5,733
			2,033	2,645

**Webb County, Texas**  
**TDHCA Contract for Deed Conversion #542006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #542006				
Grant Period 3/31/03 - 8/01/06				
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 645,000	14,401	(9,401)	5,000
Total Revenues	\$ 645,000	14,401	(9,401)	5,000
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Housing Rehabilitation	\$ 310,000	1,731	(1,731)	
Deed Conversion	310,000	550	(550)	
Administration	25,000	12,120	(7,120)	5,000
Total Expenditures	\$ 645,000	14,401	(9,401)	5,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
---	--------------------------------------

(640,000)	7,468
(640,000)	7,468

310,000	1,731
310,000	550
20,000	5,187
640,000	7,468




**Webb County, Texas**  
**Texas Juvenile Probation Commission - Border Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-B-2006-240					
Grant Period 9/01/05 - 8/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/04	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 26,537	1,935	23,124	25,059	(1,478)
Total Revenues	\$ 26,537	1,935	23,124	25,059	(1,478)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 21,737	1,535	18,724	20,259	1,478
Travel					
Non-Residential Services	4,800	400	4,400	4,800	
Total Expenditures	\$ 26,537	1,935	23,124	25,059	1,478
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-B-2007-240  
Grant Period 9/01/06 - 8/31/07

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/06</u>	<u>Total Prior Year As Of 9/30/05</u>
<u>26,537</u>	<u>3,761</u>	<u>(22,776)</u>	<u>26,885</u>	<u>25,423</u>
<u>26,537</u>	<u>3,761</u>	<u>(22,776)</u>	<u>26,885</u>	<u>25,423</u>
21,737	3,361	18,376	22,085	19,523
4,800	400	4,400	4,800	1,100
<u>4,800</u>	<u>400</u>	<u>4,400</u>	<u>4,800</u>	<u>4,800</u>
<u>26,537</u>	<u>3,761</u>	<u>22,776</u>	<u>26,885</u>	<u>25,423</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Community Corrections**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-Y-2006-240  
Grant Period 9/01/05 - 8/31/06

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/05	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 335,158	335,158	21,603	309,990	331,593	(3,565)
Total Revenues	\$ 335,158	335,158	21,603	309,990	331,593	(3,565)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 292,725	269,692	19,579	250,113	269,692	
Travel	9,600	9,600	700	8,750	9,450	150
Operating Expenses	10,000	38,735		38,704	38,704	31
Non-residential Services	22,833	17,131	1,324	12,423	13,747	3,384
Residential Services						
Total Expenditures	\$ 335,158	335,158	21,603	309,990	331,593	3,565
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

Grant #TJPC-Y-2007-240  
Grant Period 9/01/06 - 8/31/07

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/06</u>	<u>Total Prior Year As Of 9/30/05</u>
<u>335,158</u>	<u>22,005</u>	<u>(313,153)</u>	<u>331,995</u>	<u>329,473</u>
<u>335,158</u>	<u>22,005</u>	<u>(313,153)</u>	<u>331,995</u>	<u>329,473</u>
312,516	22,005	290,511	272,118	246,032
			8,750	8,300
7,500		7,500	38,704	43,446
			12,423	31,695
<u>15,142</u>		<u>15,142</u>		
<u>335,158</u>	<u>22,005</u>	<u>313,153</u>	<u>331,995</u>	<u>329,473</u>
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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions ISJPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-O-2006-240					
Grant Period 9/01/05 - 8/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 27,240	3,329	23,911	27,240	
Grant Matching	17,500		15,413	15,413	(2,087)
Total Revenues	\$ 44,740	3,329	39,324	42,653	(2,087)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 44,740	3,329	39,324	42,653	2,087
Total Expenditures	\$ 44,740	3,329	39,324	42,653	2,087
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-O-2007-240  
Grant Period 9/01/06 - 8/31/07

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/06</u>	<u>Total Prior Year As Of 9/30/05</u>
27,240	3,679	(23,561)	27,590	27,160
<u>17,500</u>	<u>          </u>	<u>(17,500)</u>	<u>15,413</u>	<u>14,308</u>
<u>44,740</u>	<u>3,679</u>	<u>(41,061)</u>	<u>43,003</u>	<u>41,468</u>
<u>44,740</u>	<u>3,679</u>	<u>41,061</u>	<u>43,003</u>	<u>41,468</u>
<u>44,740</u>	<u>3,679</u>	<u>41,061</u>	<u>43,003</u>	<u>41,468</u>
=====	=====	=====		
			=====	=====
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**Webb County, Texas**  
**Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-Z-2006-240					
Grant Period 9/01/05 - 8/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 111,150	7,831	91,081	98,912	(12,238)
Total Revenues	\$ 111,150	7,831	91,081	98,912	(12,238)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	7,831	91,081	98,912	12,238
Total Expenditures	\$ 111,150	7,831	91,081	98,912	12,238
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-Z-2007-240  
Grant Period 9/01/06 - 8/31/07

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/06</u>	<u>Total Prior Year As Of 09/30/05</u>
<u>111,150</u>	<u>7,641</u>	<u>(103,509)</u>	<u>98,723</u>	<u>94,198</u>
<u>111,150</u>	<u>7,641</u>	<u>(103,509)</u>	<u>98,723</u>	<u>94,198</u>
 <u>111,150</u>	 <u>7,641</u>	 <u>103,509</u>	 <u>98,723</u>	 <u>94,198</u>
<u>111,150</u>	<u>7,641</u>	<u>103,509</u>	<u>98,723</u>	<u>94,198</u>
<u>=====</u>	<u>=====</u>	<u>=====</u>	 <u>=====</u>	 <u>=====</u>
			 <u>=====</u>	 <u>=====</u>



**Webb County, Texas**  
**Texas Juvenile Probation Commission - State Aid**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-A-2006-240  
Grant Period 9/01/05 - 8/31/06

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/05	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 177,320	177,320	10,487	166,445	176,932	(388)
Total Revenues	\$ 177,320	177,320	10,487	166,445	176,932	(388)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 50,400	41,709	2,644	39,065	41,709	
Travel	39,920	42,620	3,443	39,171	42,614	6
Operating Expenses		19,472		19,386	19,386	86
Non-residential Services	12,000	12,000	2,000	10,000	12,000	
Residential Services	75,000	61,519	2,400	58,823	61,223	296
Total Expenditures	\$ 177,320	177,320	10,487	166,445	176,932	388
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending				\$		

Grant #TJPC-A-2007-240  
Grant Period 9/01/06 - 8/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
<u>177,320</u>	<u>9,070</u>	<u>(168,250)</u>	<u>175,515</u>	<u>165,331</u>
<u>177,320</u>	<u>9,070</u>	<u>(168,250)</u>	<u>175,515</u>	<u>165,331</u>
60,548	2,043	58,505	41,108	83,125
26,000	500	25,500	39,671	37,398
2,572	581	1,991	19,967	20,299
13,200		13,200	10,000	12,000
<u>75,000</u>	<u>5,946</u>	<u>69,054</u>	<u>64,769</u>	<u>12,509</u>
<u>177,320</u>	<u>9,070</u>	<u>168,250</u>	<u>175,515</u>	<u>165,331</u>
=====	=====	=====		
			=====	=====
			=====	=====

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive Sanctions JPO**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-F-2006-240					
Grant Period 9/01/05 - 8/31/06					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 232,566	30,493	202,073	232,566	
Grant Matching	201,500		177,513	177,513	(23,987)
Total Revenues	\$ 434,066	30,493	379,586	410,079	(23,987)
<b>EXPENDITURES</b>					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 434,066	30,493	379,586	410,079	23,987
Total Expenditures	\$ 434,066	30,493	379,586	410,079	23,987
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Grant #TJPC-F-2007-240  
Grant Period 9/01/06 - 8/31/07

[illegible]

**Webb County, Texas**  
**Texas Juvenile Probation Commission - Progressive**  
**Sanctions Level 1-2-3**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Project #TJPC-G-2006-240							
Grant Period 9/01/05 - 8/31/06							
		Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive Negative
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	46,339	46,339	3,908	32,924	36,832	(9,507)
Total Revenues	\$	46,339	46,339	3,908	32,924	36,832	(9,507)
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	34,233	26,233	2,658	14,666	17,324	8,909
Non-residential		12,106	20,106	1,250	18,258	19,508	598
Total Expenditures	\$	46,339	46,339	3,908	32,924	36,832	9,507
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Project #TJPC-G-2007-240  
Grant Period 9/01/06 - 8/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
46,339	2,133	(44,206)	35,057	46,458
46,339	2,133	(44,206)	35,057	46,458

34,233	1,735	32,498	16,401	31,476
12,106	398	11,709	18,656	14,982
46,339	2,133	44,206	35,057	46,458


**Webb County, Texas**  
**U. S. Department Of Justice**  
**Justice Benefits, Inc.**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2005 with Comparative Figures**  
**for Year Ended September 30, 2006**

Grant #TJPC-E-06-240							
Grant Period 9/01/05 - 8/31/06							
		Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive Negative
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$				290,722	290,722	290,722
Miscellaneous							
Interest Income				1,941	28,397	30,338	30,338
Total Revenues	\$			1,941	319,119	321,060	321,060
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	181,215	181,215	7,033	107,075	114,108	67,107
Travel		3,600	3,600	300	2,700	3,000	600
Operating Expenses		7,400	7,400	202	619	821	6,579
Professional Services		7,115	70,148		63,161	63,161	6,988
Total Expenditures	\$	199,330	262,363	7,535	173,555	181,090	81,273
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$	(199,330)	(262,363)	(5,594)	145,564	139,970	239,787
Fund Balances - Beginning						655,496	
Fund Balances - Ending						\$ 795,466	

Grant #TJPC-E-07-240  
Grant Period 9/01/06 - 8/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
			290,722	243,180
	3,514	3,514	31,911	7,064
	3,514	3,514	322,633	13,894
				264,138
253,054	11,231	241,823	118,306	7,033
22,800		22,800	2,700	300
2,000		2,000	619	202
7,000		7,000	63,161	16,925
284,854	11,231	273,623	184,786	16,925
(284,854)	(7,717)	277,137	137,847	239,678
			649,901	410,223
			787,748	649,901



**Webb County, Texas**  
**Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #TJPC-P-2006-240						
Grant Period 9/01/05 - 8/31/06						
	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/05	Amounts	Total	Final Budget Positive (Negative)
<b>REVENUES</b>						
Intergovernmental	\$ 537,295	537,295	47,023	320,488	367,511	(169,784)
Charges And Fees	440,000	440,000	25,488	256,178	281,666	(158,334)
Interest	22,000	22,000	937	9,107	10,044	(11,956)
Total Revenues	\$ 999,295	999,295	73,448	585,773	659,221	(340,074)
<b>EXPENDITURES</b>						
Current:						
Justice System:						
Salaries And Fringe Benefits	\$ 889,139	888,839	59,553	597,811	657,364	231,475
Operating Expenses	143,722	144,022	4,844	82,199	87,043	56,979
Capital Outlay	100	100				100
Total Expenditures	\$ 1,032,961	1,032,961	64,397	680,010	744,407	288,553
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(33,666)	(33,666)	9,051	(94,237)	(85,186)	(84,031)
Other Financing Sources (Uses):						
Lease Purchase	\$					
Total Other Financing Sources (Uses)	\$					
Net Change In Fund Balances	\$ (33,666)	(33,666)	9,051	(94,237)	(85,186)	(84,031)
Fund Balances - Beginning, Re-stated					272,089	
Fund Balances - Ending					\$ 186,904	

Grant #TJPC-P-2007-240  
Grant Period 9/01/06 - 8/31/07

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 09/30/05
Original	Final				
368,000	368,000	43,483	(324,517)	363,971	486,101
306,000	295,000	26,845	(279,155)	283,023	348,808
	11,000	796	796	9,903	15,107
674,000	674,000	71,124	(602,876)	656,897	850,016
603,503	605,820	40,506	565,314	638,317	961,225
240,950	240,950	8,411	232,539	90,610	136,712
100	100		100		
844,553	846,870	48,917	797,953	728,927	1,097,937
(170,553)		22,207	195,077	(72,030)	(247,921)
(170,553)		22,207	195,077	(72,030)	(247,921)
				295,891	529,062
				223,861	281,141

**Webb County, Texas**  
**Criminal Justice Division - City Of Laredo Auto Theft Task Force**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # SAT-T101-10057-06						
Grant Period 9/01/05 - 8/31/06						
	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/05	Amount	Total	Final Budget
						Positive
						(Negative)
<b>REVENUES</b>						
Intergovernmental	\$	34,658	37,923	2,809	35,114	37,923
Grant Matching		40,000	40,000	2,637	29,013	31,650
Total Revenues	\$	74,658	77,923	5,446	64,127	69,573
						(8,350)
<b>EXPENDITURES</b>						
Current:						
Public Safety:						
Salaries	\$	58,326	60,794	4,183	48,407	52,590
Fringe Benefits		16,332	17,129	1,263	15,720	16,983
Total Expenditures	\$	74,658	77,923	5,446	64,127	69,573
						8,350
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$					
Fund Balances - Beginning						
Fund Balances - Ending					\$	

**Grant Period 9/01/06 - 8/31/07**

<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>	<b>Total Actual Amounts As Of 9/30/06</b>	<b>Total Prior Year As Of 9/30/05</b>
39,915	2,930	(36,985)	38,044	29,124
<u>32,924</u>	<u>2,743</u>	<u>(30,181)</u>	<u>31,756</u>	<u>34,536</u>
<u>72,839</u>	<u>5,673</u>	<u>(67,166)</u>	<u>69,800</u>	<u>63,660</u>
54,630	4,314	50,316	52,721	48,688
<u>18,209</u>	<u>1,359</u>	<u>16,850</u>	<u>17,079</u>	<u>14,972</u>
<u>72,839</u>	<u>5,673</u>	<u>67,166</u>	<u>69,800</u>	<u>63,660</u>
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**Webb County, Texas**  
**Texas Parks & Wildlife**  
**Community Outdoor Outreach Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #52-000365

Grant Period 8/15/05-8/14/06 Ext 5/15/07

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 30,000	2,154	12,551	14,705	(15,295)
In-Kind Contribution	10,000	386	2,180	2,566	(7,434)
Total Revenues	<u>\$ 40,000</u>	<u>2,540</u>	<u>14,731</u>	<u>17,271</u>	<u>(22,729)</u>
<b>EXPENDITURES</b>					
Current:					
Community And Economic Development:					
Children's Field Trips	\$ 30,000	2,154	12,551	14,705	15,295
In-Kind Expenditures	10,000	386	2,180	2,566	7,434
Total Expenditures	<u>\$ 40,000</u>	<u>2,540</u>	<u>14,731</u>	<u>17,271</u>	<u>22,729</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	

Total  
Prior Year  
As Of 9/30/05

2,154  
386  
2,540

2,154  
386  
2,540



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**Webb County, Texas**  
**Texas Department of Wildlife**  
**Outdoor Youth Posse CO-OP**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Project #52-000390				
Grant Period 4/15/06 - 7/15/07				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Years As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 30,000	12,330	(17,670)	
Miscellaneous:				
In-Kind	10,000		(10,000)	
Total Revenues	<u>\$ 40,000</u>	<u>12,330</u>	<u>(27,670)</u>	
<b>EXPENDITURES</b>				
Current:				
Community And Economic Development:				
Children's Field Trips	\$ 30,000	12,330	17,670	
In-Kind Expenditures	10,000		10,000	
Total Expenditures	<u>\$ 40,000</u>	<u>12,330</u>	<u>27,670</u>	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances - Beginning		<u></u>		
Fund Balances - Ending		<u>\$</u>		



**Webb County, Texas**  
**State Comptroller**  
**Senate Bill 55 Statewide Tobacco Education and Prevention**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # Step - SB 55 75th Legislature					
Grant Period 09/01/05 - 08/31/2006					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>					
Intergovernmental	\$ 7,500		7,222	7,222	(278)
Total Revenues	\$ 7,500		7,222	7,222	(278)
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 5,988		5,755	5,755	233
Training & Education	917		917	917	
Materials And Supplies	135		135	135	
Sting Operations	460		415	415	45
Total Expenditures	\$ 7,500		7,222	7,222	278
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/05	Total Prior Year As Of 9/30/04
3,500		(3,500)	7,222	7,425
3,500		(3,500)	7,222	7,425

2,000		2,000	5,755	5,239
500		500	917	157
			135	1,635
1,000		1,000	415	394
3,500		3,500	7,222	7,425

<u>          </u>	<u>          </u>	<u>          </u>		
			<u>          </u>	<u>          </u>
			<u>          </u>	<u>          </u>

**Webb County, Texas**  
**State Comptroller - Law Enforcement Officer's Standards and Education Account**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 25,902	27,640	1,738	23,861
Total Revenues	\$ 25,902	27,640	1,738	23,861
<b>EXPENDITURES</b>				
Current:				
Justice System				
Training And Education	\$ 39,513	22,191	17,322	28,049
Total Expenditures	\$ 39,513	22,191	17,322	28,049
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (13,611)	5,449	19,060	(4,188)
Fund Balances- Beginning		14,856		19,044
Fund Balances- Ending		\$ 20,305		14,856

**Webb County, Texas**  
**49th Judicial District Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$	33,630	33,630	43,636
Interest		1,936	1,936	435
Total Revenues	\$	35,566	35,566	44,071
<b>EXPENDITURES</b>				
Current:				
Justice System				
Personnel And Fringe Benefits	\$ 10,992	10,990	2	14,752
Administrative Travel	3,252	3,252		
Cell Phones	1,106	1,105	1	905
Materials And Supplies	500	186	314	
Total Expenditures	\$ 15,850	15,533	317	15,657
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (15,850)	20,033	35,883	28,414
Fund Balances- Beginning		57,506		29,092
Fund Balances- Ending		\$ 77,539		57,506

**Webb County, Texas**  
**The Office of the Attorney General - Contract #00-03847.A2**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant #00-03847.A2

Grant Period 9/01/99 - 8/31/03

	Original And Final Budgeted Amounts	Cumulative Thru 9/30/05	Actual Amounts	Total
<b>REVENUES</b>				
Intergovernmental	\$ 133,611	146,339	3,842	150,181
Total Revenues	\$ 133,611	146,339	3,842	150,181
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance & Equipment	2,000	2,000		2,000
Total Expenditures	\$ 133,611	100,517		100,517
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	45,822	3,842	49,664
Fund Balances - Beginning			61,290	
Fund Balances - Ending			\$ 65,132	

Variance With Final Budget Positive (Negative)	Total Prior Year As of 9/30/05
<u>16,570</u>	<u>2,991</u>
<u>16,570</u>	<u>2,991</u>

33,094

<u>33,094</u>	<u></u>
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<u>49,664</u>	2,991
	<u>58,299</u>
	<u>61,290</u>

**Webb County, Texas**  
**Office of the Attorney General - Other Victim Assistance Grant**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		Webb County Sheriff's OVAG #06-02908 Grant Period 9/01/05 - 8/31/06				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/05	Actual Amounts		Total
		Original	Final				
<b>REVENUES</b>							
Intergovernmental	\$	50,000	50,000	886	42,382	43,268	(6,732)
Total Revenues	\$	50,000	50,000	886	42,382	43,268	(6,732)
<b>EXPENDITURES</b>							
Current:							
Justice System:							
Salary and Fringe Benefits	\$	47,082	47,082	886	42,382	43,268	3,814
Travel		2,918	2,918				2,918
Total Expenditures	\$	50,000	50,000	886	42,382	43,268	6,732
Excess (Deficiency) Of Revenue Over (Under) Expenditures							\$
Fund Balances - Beginning							
Fund Balances - Ending							\$

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
50,000	5,233	(44,767)	47,615	886
50,000	5,233	(44,767)	47,615	886

47,900	5,233	42,667	47,615	886
<u>2,100</u>		<u>2,100</u>	<u></u>	<u></u>
50,000	5,233	44,767	47,615	886

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**Webb County, Texas**  
**Attorney General Of Texas**  
**Other Victim Assistance Grant**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # 06-03032				
Grant Period 09/01/05 - 08/31/06				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 39,000	39,000	33,749	(5,251)
Grant Matching				
Total Revenues	<u>\$ 39,000</u>	<u>39,000</u>	<u>33,749</u>	<u>(5,251)</u>
<b>EXPENDITURES</b>				
Current:				
Justice System:				
Personnel	27,000	27,000	24,425	2,575
Fringe Benefits	9,990	9,990	7,820	2,170
Travel	2,010	2,010	1,504	506
Training and Education				
Supplies And Direct Operating Expenses				
Total Expenditures	<u>\$ 39,000</u>	<u>39,000</u>	<u>33,749</u>	<u>5,251</u>
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Grant # 06-03032  
Grant Period 09/01/06 - 09/31/07

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/06	Total Prior Year As Of 9/30/05
39,000	2,899	(36,101)	36,648	
<u>39,000</u>	<u>2,899</u>	<u>(36,101)</u>	<u>36,648</u>	
27,000	2,172	24,828	26,597	
9,990	727	9,263	8,547	
2,010		2,010	1,504	
<u>39,000</u>	<u>2,899</u>	<u>36,101</u>	<u>36,648</u>	

**Webb County, Texas**  
**Office of the Governor - Criminal Justice Division**  
**Operation Linebacker**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

Grant # DJ-05-A10-18157-01

Grant Period: 11/01/05 - 11/30/06

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As of 9/30/05
<b>REVENUES</b>					
Intergovernmental	\$ 367,500	367,500	288,811	(78,689)	
Total Revenues	\$ 367,500	367,500	288,811	(78,689)	
<b>EXPENDITURES</b>					
Current:					
Public Safety:					
Overtime	\$ 144,722	142,701	142,701		
Fringe Benefits	33,778	33,261	33,261		
Minor Tools & Aparatus	101,000	47,515	42,164	5,351	
Bullet Proof Vests	2,000	2,000		2,000	
Capital Outlay	86,000	142,023	70,685	71,338	
Total Expenditures	\$ 367,500	367,500	288,811	78,689	
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**

**GIS Initiative**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended September 30, 2006 with Comparative Figures  
for Year Ended September 30, 2005**

Grant # SF-06-A10-17771-01  
Grant Period 09/01/05 - 08/31/06

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 73,087	61,475	(11,612)	
Total Revenues	<u>\$ 73,087</u>	<u>61,475</u>	<u>(11,612)</u>	
<b>EXPENDITURES</b>				
Current:				
Public Safety:				
Travel	\$ 7,219	6,480	739	
Supplies	4,349	1,218	3,131	
Minor Tools and Apparatus	17,577	17,489	88	
Capital Outlay	43,942	36,288	7,654	
Total Expenditures	<u>\$ 73,087</u>	<u>61,475</u>	<u>11,612</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		<u></u>



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**GOVERNMENTAL FUNDS**  
**Capital Projects**

**WEBB COUTNY FUNDS**

**MAJOR FUNDS**

**JUVENILE YOUTH VILLAGE, SERIES 2002**

Is a major fund for land acquisition and the construction of a juvenile facility to be used for detention and probation purposes and benefit of the troubled youth of our community.

**Webb County, Texas**  
**Juvenile Youth Village, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 571,943	490,318	1,062,261	1,062,261
Total Revenues	<u>\$ 571,943</u>	<u>490,318</u>	<u>1,062,261</u>	<u>1,062,261</u>
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 217,749		217,749	217,750
Capital Outlay	525,450	1,241,102	1,766,552	11,082,250
Total Expenditures	<u>\$ 743,199</u>	<u>1,241,102</u>	<u>1,984,301</u>	<u>11,300,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(171,256)	(750,784)	(922,040)	(10,237,739)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 11,300,000		11,300,000	11,300,000
Total Other Financing Sources (Uses)	<u>\$ 11,300,000</u>		<u>11,300,000</u>	<u>11,300,000</u>
Net Change In Fund Balances	<u>\$ 11,128,744</u>	(750,784)	<u>10,377,960</u>	<u>1,062,261</u>
Fund Balances - Beginning		11,128,744		
Fund Balances - Ending		<u>\$ 10,377,960</u>		

**GOVERNMENTAL FUNDS**  
**Non-Major Capital Projects Funds**

**WEBB COUTNY FUNDS**

**NON MAJOR FUNDS**

INTEREST INCOME, SERIES 1999 AND 2000

Funds are being generated through interest income from Certificates of Obligation Series 1999 and 2000.

CAPITAL OUTLAY, SERIES 1999

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments.

LAW ENFORCEMENT, SERIES 2000

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building.

INTEREST INCOME, SERIES 2001

Funds are being generated through interest income from Certificates of Obligation, Series 2001.

DETENTION CENTER INFRASTRUCTURE

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

COUNTY MORGUE, SERIES 2001

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER, SERIES 2001

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT, SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.



**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUNTY FUNDS - continued**

**CONSTRUCTION IN PROGRESS, SERIES 2001**

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

**CAPITAL OUTLAY, SERIES 2001**

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

**INTEREST INCOME, SERIES 2002**

Funds are being generated through interest income from Certificates of Obligation, Series 2002.

**MANAGEMENT RECORDS STORAGE WAREHOUSE, SERIES 2002**

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

**JUSTICE CENTER FIRE PROTECTION MOISTURE CONTROL, SERIES 2002**

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

**CARRIZO WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2002**

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

**PEÑITAS WEST COMMUNITY CENTER, SERIES 2002**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUNTY FUNDS – continued**

**CAPITAL OUTLAY, SERIES 2002**

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet and is partially funded by a grant from the Office of Rural Community Affairs (ORCA).

**CUATRO VIENTOS ROAD LOOP/B5, SERIES 2002**

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

**PARK DEVELOPMENT, SERIES 2002**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**CAPTIAL OUTLAY, SERIES 2002**

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country.

**PARK DEVELOPMENT, SERIES 2003**

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

**TEXMEX PURCHASE, SERIES 2003**

The County has contracted to purchase the land and building (17,630st) located at 1200 Washington Street in Laredo, Texas. The property is referred to as the Tex-Mex Building because the seller is the Texas-Mexican Railway Company. The County plans to use the office space to house County departments and also contemplates building a Multi-Level Parking Facility to meet growing parking demands.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS - continued**

**CAPITAL OUTLAY, SERIES 2003**

Growth and the need for additional services require the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

**ROAD AND BRIDGE IMPROVEMENTS, SERIES 2003**

Funds will be accounted for paving, reconstruction and or resurfacing two Webb County roads: Espejo-Molina Road and Del Mar Boulevard; and construction and installation of 6 inch flexible base and a chemical that will provide dust control on eight county roads: Mangana Hein Road, Jennings Road, Thiesel Road, Wormser Road, Eagle Pass Road, J.C. Perez Road, El Pico Road, and Lincoln-Nicholson Road.

**INTERNATIONAL BRIDGE, SERIES 2003**

This fund accounts for the preparation of an International Bridge in the southern part of the county. Funds requested are for the “second formal step”, which is the preparation, submittal and acquiring the “Presidential Permit” from the Federal Government.

**RAIN ENHANCEMENT PROGRAM, SERIES 2003**

The program consists of constructing “ionization towers” and monitoring stations at strategically located areas that will cause the moisture molecules in the atmosphere to attract to each other, thereby causing rain.

**R.O.W. ACQUISITION, SERIES 2003**

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to the “Colonias”. In order to proceed with the projects to provide water and wastewater, the county must acquire the adequate Right-of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of county roads.

**CASA BLANCA GOLF COURSE IMPROVEMENTS, SERIES 2003**

The funds will be used for upgrades and improvements to the sprinkler system, fairways, greens, and cart paths.

**SHILOH COMMUNITY CENTER, SERIES 2003**

This building will be used for the development of recreational facilities through interlocal agreements with Laredo Independent School District, United Independent School District and the City of Laredo.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS - continued**

**CARRIZO-WILCOX AQUIFER SECONDARY WATER SOURCE, SERIES 2003**

In conjunction with the Texas Water Development Board's Region "M" Water Plan, Webb County has taken the initiative to explore a secondary water source for the county. The project consist of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

**INTEREST INCOME, SERIES 2003**

Funds are being generated through interest income from Certificates of Obligation, Series 2003.

**INTEREST INCOME, SERIES 2006**

Funds are being generated through interest income from Certificates of Obligation, Series 2006.

**R.O.W. ACQUISTION IN COLONIAS, SERIES 2006**

Webb County has applied with the Texas Water Development Board Economic Development Areas Program (TWDB-EDAP) for funding to provide water and wastewater services to "colonias". The County has been successful in receiving approximately \$50,000,000 in grants for that specific purpose. In order to proceed with the projects to provide water and wastewater, the County must acquire the adequate Right-Of-Way from approximately 150 parcels of land in the next fifteen (15) months for the installation of water and sewer lines and the construction of County roads. The County will also use the funds for drainage studies.

**FIRE PROTECTION EQUIPMENT, SERIES 2006**

The proposed two tanker trucks will be used to fight brush fires in Webb County outside the City of Laredo's city limits. The equipment will be under the control of the City of Laredo's Fire Department to combat fires in Webb County as stipulated in the Interlocal Agreement between the city and the county.

**INTERNATIONAL RAILROAD BRIDGE, SERIES 2006**

Webb County is in the process of preparing the Preliminary Engineering and the Environmental Study for an International Railroad Bridge in the Laredo Colombia area that will meet State and Federal "Rules and Regulations". This is the "first formal step" of the International Bridge Application.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

**INTERNATIONAL BRIDGE, SERIES 2006**

Webb County has completed and submitted the Preliminary Engineering and the Environmental Study to the Texas Department of Transportation (TXDOT) as per their “Rules and Regulations” and has received approval of its application. The County has also submitted the Presidential Permit Application to the Federal Government for their approval. Funds are being used for obtaining the approval of the Presidential Permit from the Federal Government.

**CUATRO VIENTOS ROAD, SERIES 2006**

Webb County and the City of Laredo have jointly invested \$1,500,000 to complete the environmental and the preliminary engineering for the Cuatro Vientos Road. Funds are being used for the legal work involved in acquiring the right-of-way and the relocation of utilities.

**CASA BLANCA DAM REPAIR, SERIES 2006**

The Webb County Casa Blanca Lake dam requires engineering design and repairs mandated by the Texas Commission of Environmental Quality. The dam provides recreation facilities for Webb County residents, as well as storage for 20,000 acre-foot of water which serves as an emergency supply for Webb County. The park is leased to the State of Texas Parks and Wildlife Department.

**SECONDARY WATER SOURCE AQUIFER, SERIES 2006**

In conjunction with the Texas Water Development Board’s Region “M” Water Plan, Webb County has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer. This will augment our future water supply, since currently the Rio Grande River is our only source of water.

**COUNTY MORGUE, SERIES 2006**

These funds will be used to complement the funding from Bond Series 2001 for the construction of a county morgue. The morgue will have 4,000 square feet, four offices and two freezers (each having a capacity for six bodies).

**VETERANS COALITION, SERIES 2006**

Webb County plans to purchase the land and building owned by a group known as the Veterans Coalition to convert it into a Veterans Museum. The museum will serve to recognize Veterans and the purchase is consistent with the County’s objective to preserve historical buildings. The County Veterans Service Officer will be housed in the museum.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**WEBB COUTNY FUNDS – continued**

**COURTHOUSE ANNEX, SERIES 2006**

This project is for the initial Architectural, Engineering and Environmental studies required for the reconstruction and preservation of a historical building owned by Webb County.

**CAPITAL OUTLAY, SERIES 2006**

Growth and the need for additional services require the purchase of vehicles as well as computers and related accessories for all County Departments. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in Country.

**PARK DEVELOPMENT, SERIES 2006**

This fund is to initiate the development of facilities including county parks, community centers plus land acquisition and the construction and or rehabilitation of parks, community centers and other buildings in Webb County, either constructed independently or through interlocal agreements with other public and or private entities.

**COMMUNICATION TOWER, SERIES 2006**

Webb County plans to improve its ability to react and respond to emergency situations by purchasing communication equipment that will be compatible with the State Emergency Plan.

**VILLA ANTIGUA PHASE III, SERIES 2006**

The purpose of the project is to preserve the historic buildings on Zaragosa Street and promote cultural activities. The expansion of the historic district next to San Agustin Plaza will provide an added destination for historic and cultural tourists. The proposed Villa Antigua Border Heritage Museum Center combined with other historic venues in downtown Laredo and Nuevo Laredo is designed to provide a historical experience to our tourists.

**ROAD AND BRIDGE CAPITAL OUTLAY, SERIES 2006**

Growth and the need for additional services require the purchase of vehicles and heavy equipment. This will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country and to pave approximately fifteen (15) miles of county roads per year.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**FEDERAL GRANTS**

**U.S. Department of Housing and Urban Development**

**SELP HELP NUTRITION AND HEALTH LERANING CENTER**

Revenues are from U. S. Department of Housing and Urban Development and passed through Texas A & M University. These funds are to be used for the construction of a nutrition and health learning center in the self help center area.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175**

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

**OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 722205**

Revenues provided by the Office of Rural Community Affairs. Funds shall provide first time public sanitary sewer service to households in Colonia Tanquecitos I.

**OFFICE OF RURAL COMMUNITY AFFAIRS-CONTRACT 724195**

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time water and sanitary sewer service to households in the Felix Vela Tract Colonia.

**OFFICE OF RURAL COMMUNITY AFFAIRS –CONTRACT 725891**

Revenues are provided by the Office of Rural Community Affairs. Funds will be used in construct the Penitas West Community Center, Santa Teresita Community Center, and a compressed earthen structure to house the self help center tool library.

**U. S. Department of Commerce**

**WEBB COUNTY RAIL BYPASS EDA INVESTMENT #08-88-04040**

Revenues are from the United States Department of Commerce. Funds are to assist in developing a master plan for the proposed Webb County.

**Other Federal Financial Assistance**

**LA PRESA COLONIA FACILITY PLAN**

This fund is to develop the facility plan, which includes the Environmental Assessment along with the design of a seven mile water line that will run parallel and along Highway 83 from the booster station for approximately 1.5 miles to Mangana Hein road for approximately 4.5 miles to the Colonia; the design of the water lines to each of the 57 homes; the design of the septic systems for each of the homes; and the land surveys, property staking, and real estate ownership search required to plat the home sites.

**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**FEDERAL GRANTS**

**Texas Water Development Board**

**RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP SEWER GRANT GO11900**

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

**STATE GRANTS**

**Texas Department of Transportation**

**RIO BRAVO BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the city of Rio Bravo.

**EL CENIZO BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the City of El Cenizo.

**BRUNI, MIRANDO, & LOS CORRALITOS BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in the cities of Bruni, Mirando, and Los Corralitos.

**TANQUECITOS I & II BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads in colonia Tanquecitos.

**D-5 ACRES BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.



**GOVERNMENTAL FUNDS - CONTINUED**  
**Non-Major Capital Projects Funds – Continued**

**STATE GRANTS - continued**

**SAN CARLOS #1 & #2 BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repairing, or repairing of paved and unpaved roads.

**LOS ALTOS BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

**OLD MILWAUKEE EAST AND WEST BORDER COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide for drainage improvements, paving, repaving, or repairing of paved and unpaved roads.

**RANCHITOS 359 PAVING & DRAINAGE IMPORVEMENT COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Ranchitos 359 East area.

**PENITAS WEST PAVING & STORM DRAINAGE IMPROVEMENT COLONIA ACCESS PROGRAM**

Revenues are provided by the Texas Department of Transportation. Funds shall provide paving and storm drainage improvements in the Colonia of Penitas.

**Texas Water Development Board**

**RIO BRAVO – EL CENIZO WATER AND WASTEWATER EDAP/CWTAP WATER GRANT GO11800/GO17100**

Revenues are from the Texas Water Development Board for the Rio Bravo – El Cenizo Water and Waste Water Project.

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>Interest Income,</u> <u>Series 1999 and 2000</u>	<u>Capital Outlay, Series</u> <u>1999</u>	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>
<b>ASSETS</b>				
Cash and investments	\$ 9,926	\$ 80,453	\$ 56,633	\$ 62,835
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>9,926</u>	<u>80,453</u>	<u>56,633</u>	<u>62,835</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	61,321	4,616	-
Due to other funds	-	-	-	4,555
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	50,000	-
Total liabilities	<u>-</u>	<u>61,321</u>	<u>54,616</u>	<u>4,555</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	55,370	60,940	4,072	29,787
Other purposes	-	-	-	-
Unreserved	(45,444)	(41,808)	(2,055)	28,493
Total fund balances	<u>9,926</u>	<u>19,132</u>	<u>2,017</u>	<u>58,280</u>
Total liabilities and fund balances	<u>\$ 9,926</u>	<u>\$ 80,453</u>	<u>\$ 56,633</u>	<u>\$ 62,835</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Detention Center Infrastructure</u>	<u>County Morgue, Series 2001</u>	<u>Villa Antiqua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 579,360	\$ 296,181	\$ 6,549
Taxes receivable, net	-	-	-	-
Due from other funds	30,000	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>30,000</u>	<u>579,360</u>	<u>296,181</u>	<u>6,549</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	127,509	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	30,000	-	-	4,092
Total liabilities	<u>30,000</u>	<u>-</u>	<u>127,509</u>	<u>4,092</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	682,296	1,002,457	2,457
Other purposes	-	-	-	-
Unreserved	-	(102,936)	(833,785)	-
Total fund balances	<u>-</u>	<u>579,360</u>	<u>168,672</u>	<u>2,457</u>
Total liabilities and fund balances	<u>\$ 30,000</u>	<u>\$ 579,360</u>	<u>\$ 296,181</u>	<u>\$ 6,549</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>Construction In</u> <u>Progress, Series 2001</u>	<u>Capital Outlay, Series</u> <u>2001</u>	<u>Interest Income,</u> <u>Series 2002</u>	<u>Management Records</u> <u>Storage Warehouse,</u> <u>Series 2002</u>
<b>ASSETS</b>				
Cash and investments	\$ 2,959	\$ 248,616	\$ 56,480	\$ 6,116
Taxes receivable, net	-	-	-	-
Due from other funds	4,555	1,032	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>7,514</u>	<u>249,648</u>	<u>56,480</u>	<u>6,116</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	36,293	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	1,430	-	-	-
Total liabilities	<u>1,430</u>	<u>36,293</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	21,785	298,628	53,475	266,382
Other purposes	-	-	-	-
Unreserved	(15,701)	(85,273)	3,005	(260,266)
Total fund balances	<u>6,084</u>	<u>213,355</u>	<u>56,480</u>	<u>6,116</u>
Total liabilities and fund balances	<u>\$ 7,514</u>	<u>\$ 249,648</u>	<u>\$ 56,480</u>	<u>\$ 6,116</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Justice Center Fire</u> <u>Protection Moisture</u> <u>Control, Series 2002</u>	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Sources,</u> <u>Series 2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>	<u>Capital Outlay, Series</u> <u>2002</u>
<b>ASSETS</b>				
Cash and investments	\$ 16,163	\$ 4,299	\$ 41,025	\$ 7,988
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>16,163</u>	<u>4,299</u>	<u>41,025</u>	<u>7,988</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	1,564	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	2,735	5,545	-
Total liabilities	<u>-</u>	<u>4,299</u>	<u>5,545</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	20,981	84,827	146,376	16,153
Other purposes	-	-	-	-
Unreserved	(4,818)	(84,827)	(110,896)	(8,165)
Total fund balances	<u>16,163</u>	<u>-</u>	<u>35,480</u>	<u>7,988</u>
Total liabilities and fund balances	<u>\$ 16,163</u>	<u>\$ 4,299</u>	<u>\$ 41,025</u>	<u>\$ 7,988</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>Cuatro Vientos Road Loop/B5, Series 2002</u>	<u>Park Development, Series 2002</u>	<u>Capital Outlay, Series 2002</u>	<u>Park Development, Series 2003</u>
<b>ASSETS</b>				
Cash and investments	\$ 24,892	\$ 96,064	\$ 65,105	\$ 1,410,600
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	127,451
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>24,892</u>	<u>96,064</u>	<u>65,105</u>	<u>1,538,051</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	35,176	1,824	97,249
Due to other funds	-	-	2,087	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	10,313
Total liabilities	<u>-</u>	<u>35,176</u>	<u>3,911</u>	<u>107,562</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	24,892	153,092	132,288	1,796,970
Other purposes	-	-	-	-
Unreserved	-	(92,204)	(71,094)	(366,481)
Total fund balances	<u>24,892</u>	<u>60,888</u>	<u>61,194</u>	<u>1,430,489</u>
Total liabilities and fund balances	<u>\$ 24,892</u>	<u>\$ 96,064</u>	<u>\$ 65,105</u>	<u>\$ 1,538,051</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>	<u>International Bridge, Series 2003</u>
<b>ASSETS</b>				
Cash and investments	\$ 29,867	\$ 430,646	\$ 679,043	\$ 544
Taxes receivable, net	-	-	-	-
Due from other funds	-	18,056	10,783	52,000
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>29,867</u>	<u>448,702</u>	<u>689,826</u>	<u>52,544</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	65,422	2,746	-
Due to other funds	-	419	-	52,544
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>65,841</u>	<u>2,746</u>	<u>52,544</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	29,037	732,179	720,903	1,707
Other purposes	-	-	-	-
Unreserved	830	(349,318)	(33,823)	(1,707)
Total fund balances	<u>29,867</u>	<u>382,861</u>	<u>687,080</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 29,867</u>	<u>\$ 448,702</u>	<u>\$ 689,826</u>	<u>\$ 52,544</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>	<u>Shiloh Community Center, Series 2003</u>
<b>ASSETS</b>				
Cash and investments	\$ 18,252	\$ 199,866	\$ 270,654	\$ 195,592
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>18,252</u>	<u>199,866</u>	<u>270,654</u>	<u>195,592</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	12,395	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>12,395</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	18,252	251,074	282,102	195,592
Other purposes	-	-	-	-
Unreserved	-	(63,603)	(11,448)	-
Total fund balances	<u>18,252</u>	<u>187,471</u>	<u>270,654</u>	<u>195,592</u>
Total liabilities and fund balances	<u>\$ 18,252</u>	<u>\$ 199,866</u>	<u>\$ 270,654</u>	<u>\$ 195,592</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Source,</u> <u>Series 2003</u>	<u>Interest Income,</u> <u>Series 2003</u>	<u>Interest Income,</u> <u>Series 2006</u>	<u>R.O.W. Acquisition in</u> <u>Colonias, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 8,412	\$ 69,877	\$ 65,464	\$ 260,000
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>8,412</u>	<u>69,877</u>	<u>65,464</u>	<u>260,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	18,056	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	8,412	-	-	-
Total liabilities	<u>8,412</u>	<u>18,056</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	195,592	228,766	-	-
Other purposes	-	-	-	-
Unreserved	(195,592)	(176,945)	65,464	260,000
Total fund balances	<u>-</u>	<u>51,821</u>	<u>65,464</u>	<u>260,000</u>
Total liabilities and fund balances	<u>\$ 8,412</u>	<u>\$ 69,877</u>	<u>\$ 65,464</u>	<u>\$ 260,000</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u><b>Fire Protection</b></u> <u><b>Equipment, Series</b></u> <u><b>2006</b></u>	<u><b>International Railroad</b></u> <u><b>Bridge, Series 2006</b></u>	<u><b>International Bridge,</b></u> <u><b>Series 2006</b></u>	<u><b>Cuatro Vientos Road,</b></u> <u><b>Series 2006</b></u>
<b>ASSETS</b>				
Cash and investments	\$ 52,284	\$ 394,681	\$ 716,537	\$ 200,000
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	3,385	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>52,284</u>	<u>394,681</u>	<u>719,922</u>	<u>200,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	9,209	-
Due to other funds	-	-	52,035	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>61,244</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	52,284	394,681	658,678	200,000
Total fund balances	<u>52,284</u>	<u>394,681</u>	<u>658,678</u>	<u>200,000</u>
Total liabilities and fund balances	<u>\$ 52,284</u>	<u>\$ 394,681</u>	<u>\$ 719,922</u>	<u>\$ 200,000</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Casa Blanca Dam.</u> <u>Series 2006</u>	<u>Secondary Water</u> <u>Source, Series 2006</u>	<u>County Morgue.</u> <u>Series 2006</u>	<u>Veterans Coalition.</u> <u>Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 371,628	\$ 209,984	\$ 100,000	\$ 500,000
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>371,628</u>	<u>209,984</u>	<u>100,000</u>	<u>500,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	9,533	420	-	-
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	1,995	20,527	-	-
Total liabilities	<u>11,528</u>	<u>20,947</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	360,100	189,037	100,000	500,000
Total fund balances	<u>360,100</u>	<u>189,037</u>	<u>100,000</u>	<u>500,000</u>
Total liabilities and fund balances	<u>\$ 371,628</u>	<u>\$ 209,984</u>	<u>\$ 100,000</u>	<u>\$ 500,000</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Court House Annex, Series 2006</u>	<u>Capital Outlay, Series 2006</u>	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>
<b>ASSETS</b>				
Cash and investments	\$ 150,000	\$ 1,800,000	\$ 4,000,000	\$ 200,000
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Total assets	<u>150,000</u>	<u>1,800,000</u>	<u>4,000,000</u>	<u>200,000</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	30,820	-
Due to other funds	-	-	127,451	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	8,330	-
Total liabilities	<u>-</u>	<u>-</u>	<u>166,601</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	150,000	1,800,000	3,833,399	200,000
Total fund balances	<u>150,000</u>	<u>1,800,000</u>	<u>3,833,399</u>	<u>200,000</u>
Total liabilities and fund balances	<u>\$ 150,000</u>	<u>\$ 1,800,000</u>	<u>\$ 4,000,000</u>	<u>\$ 200,000</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Villa Antigua Phase</u> <u>III, Series 2006</u>	<u>Road &amp; Bridge</u> <u>Capital Outlay, Series</u> <u>2006</u>	<u>SelfHelp Nutrition</u> <u>Center</u>	<u>ORCA Contract</u> <u>721175</u>
<b>ASSETS</b>				
Cash and investments	\$ 100,000	\$ 1,200,000	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	10,895	4,100
Other receivables	-	-	-	-
Total assets	<u>100,000</u>	<u>1,200,000</u>	<u>10,895</u>	<u>4,100</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	-	10,350	2,737
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	-	545	1,363
Total liabilities	<u>-</u>	<u>-</u>	<u>10,895</u>	<u>4,100</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	100,000	1,200,000	-	-
Total fund balances	<u>100,000</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 100,000</u>	<u>\$ 1,200,000</u>	<u>\$ 10,895</u>	<u>\$ 4,100</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>ORCA - Contract</u> <u>Number 722205</u>	<u>ORCA Contract</u> <u>724195</u>	<u>ORCA Contract</u> <u>725891</u>	<u>EDA Rail Bypass</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	67,943	17,017	21,326	205,800
Other receivables	-	-	-	-
Total assets	<u>67,943</u>	<u>17,017</u>	<u>21,326</u>	<u>205,800</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	67,943	1,770	-	-
Due to other funds	-	11,522	4,779	205,800
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	-	3,725	16,547	-
Total liabilities	<u>67,943</u>	<u>17,017</u>	<u>21,326</u>	<u>205,800</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 67,943</u>	<u>\$ 17,017</u>	<u>\$ 21,326</u>	<u>\$ 205,800</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Rio Bravo</u>	<u>BCAP El Cenizo</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ 73	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	78	-	-
Receivable from other governments	-	46,738	4,985	22,437
Other receivables	-	-	-	-
Total assets	<u>-</u>	<u>46,889</u>	<u>4,985</u>	<u>22,437</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	4,800	1,385
Due to other funds	-	-	185	12,561
Payable to other governments	-	151	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	3,796
Other payables	-	46,738	-	4,695
Total liabilities	<u>-</u>	<u>46,889</u>	<u>4,985</u>	<u>22,437</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	75,750	-	-	-
Other purposes	-	-	-	-
Unreserved	(75,750)	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 46,889</u>	<u>\$ 4,985</u>	<u>\$ 22,437</u>

Continued

Webb County, Texas  
Balance Sheet  
Nonmajor Governmental Funds  
September 30, 2006

	<u>BCAP Bruni, Mirando, Los Corralitos</u>	<u>BCAP Tanguetitos</u>	<u>BCAP D-5 Acres</u>	<u>BCAP San Carlos</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	54,850	26,110	503	-
Other receivables	-	-	-	-
Total assets	<u>54,850</u>	<u>26,110</u>	<u>503</u>	<u>-</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	19,074	20,029	-	-
Due to other funds	26,086	-	59	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	9,690	6,081	444	-
Total liabilities	<u>54,850</u>	<u>26,110</u>	<u>503</u>	<u>-</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 54,850</u>	<u>\$ 26,110</u>	<u>\$ 503</u>	<u>\$ -</u>

Continued



**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>BCAP Los Altos</u>	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Penitas Project</u>
<b>ASSETS</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	11,640	26,644	587	214,737
Other receivables	-	-	-	-
Total assets	<u>11,640</u>	<u>26,644</u>	<u>587</u>	<u>214,737</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	13,561	-	-
Due to other funds	9,749	10,893	59	204,312
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenditures	-	-	-	-
Other payables	1,891	2,190	528	10,425
Total liabilities	<u>11,640</u>	<u>26,644</u>	<u>587</u>	<u>214,737</u>
Fund balances:				
Reserved for:				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 11,640</u>	<u>\$ 26,644</u>	<u>\$ 587</u>	<u>\$ 214,737</u>

Continued

**Webb County, Texas**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>Texas Water</u> <u>Development Board</u> <u>Contract</u> <u>G11800/G17100</u>	<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
<b>ASSETS</b>		
Cash and investments	\$ 93,726	\$ 15,389,374
Taxes receivable, net	-	-
Due from other funds	-	247,340
Receivable from other governments	585,108	1,321,420
Other receivables	-	-
Total assets	678,834	16,958,134
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	-	624,659
Due to other funds	40,359	796,598
Payable to other governments	-	151
Deferred revenue	143,784	143,784
Other accrued expenditures	-	3,796
Other payables	494,006	742,247
Total liabilities	678,149	2,311,235
 Fund balances:		
Reserved for:		
Debt service	-	-
Capital projects	-	7,584,182
Other purposes	-	-
Unreserved	685	7,062,717
Total fund balances	685	14,646,899
Total liabilities and fund balances	\$ 678,834	\$ 16,958,134

Concluded

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Interest Income,</u> <u>Series 1999 and</u> <u>2000</u>	<u>Capital Outlay,</u> <u>Series 1999</u>	<u>Law Enforcement,</u> <u>Series 2000</u>	<u>Interest Income,</u> <u>Series 2001</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	15,877	-	2,561	83,273
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>15,877</u>	<u>-</u>	<u>2,561</u>	<u>83,273</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	9,286	-	-
Public safety	-	4,566	-	-
Justice system	-	8,071	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	81,206	4,616	-
Total Expenditures	<u>-</u>	<u>103,129</u>	<u>4,616</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>15,877</u>	<u>(103,129)</u>	<u>(2,055)</u>	<u>83,273</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	61,321	-	-
Transfers out	(61,321)	-	-	(54,780)
Total other financing sources and (uses)	<u>(61,321)</u>	<u>61,321</u>	<u>-</u>	<u>(54,780)</u>
Net change in fund balances	(45,444)	(41,808)	(2,055)	28,493
Fund balances - beginning, Restated	55,370	60,940	4,072	29,787
Fund balances - ending	<u>\$ 9,926</u>	<u>\$ 19,132</u>	<u>\$ 2,017</u>	<u>\$ 58,280</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Detention Center Infrastructure</u>	<u>County Morgue, Series 2001</u>	<u>Villa Antigua Cultural Center, Series 2001</u>	<u>Park Development, Series 2001</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	100,000	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	10,657	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	92,279	933,785	-
Total Expenditures	<u>-</u>	<u>102,936</u>	<u>933,785</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(102,936)</u>	<u>(833,785)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(102,936)	(833,785)	-
Fund balances - beginning, Restated	-	682,296	1,002,457	2,457
Fund balances - ending	<u>\$ -</u>	<u>\$ 579,360</u>	<u>\$ 168,672</u>	<u>\$ 2,457</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Construction In</u> <u>Progress, Series</u> <u>2001</u>	<u>Capital Outlay,</u> <u>Series 2001</u>	<u>Interest Income,</u> <u>Series 2002</u>	<u>Management</u> <u>Records Storage</u> <u>Warehouse, Series</u> <u>2002</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	28,005	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>28,005</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	2,906	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	17,350	135,498	-	285,266
Total Expenditures	<u>20,256</u>	<u>135,498</u>	<u>-</u>	<u>285,266</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,256)</u>	<u>(135,498)</u>	<u>28,005</u>	<u>(285,266)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	4,555	50,225	-	25,000
Transfers out	-	-	(25,000)	-
Total other financing sources and (uses)	<u>4,555</u>	<u>50,225</u>	<u>(25,000)</u>	<u>25,000</u>
Net change in fund balances	(15,701)	(85,273)	3,005	(260,266)
Fund balances - beginning, Restated	21,785	298,628	53,475	266,382
Fund balances - ending	<u>\$ 6,084</u>	<u>\$ 213,355</u>	<u>\$ 56,480</u>	<u>\$ 6,116</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Justice Center Fire</u> <u>Protection Moisture</u> <u>Control, Series 2002</u>	<u>Carrizo-Wilcox</u> <u>Aquifer Secondary</u> <u>Water Sources,</u> <u>Series 2002</u>	<u>Penitas West</u> <u>Community Center,</u> <u>Series 2002</u>	<u>Capital Outlay,</u> <u>Series 2002</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	8,165
Debt Service	-	-	-	-
Bond issuance costs	-	-	-	-
Capital outlay	4,818	84,827	110,896	-
Total Expenditures	4,818	84,827	110,896	8,165
Excess (deficiency) of revenues over (under) expenditures	(4,818)	(84,827)	(110,896)	(8,165)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(4,818)	(84,827)	(110,896)	(8,165)
Fund balances - beginning, Restated	20,981	84,827	146,376	16,153
Fund balances - ending	\$ 16,163	\$ -	\$ 35,480	\$ 7,988

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Cuatro Vientos</u> <u>Road Loop/B5.</u> <u>Series 2002</u>	<u>Park Development.</u> <u>Series 2002</u>	<u>Capital Outlay.</u> <u>Series 2002</u>	<u>Interest Income.</u> <u>Series 2003</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	184,332
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>184,332</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	16,463	-
Public safety	-	-	-	-
Justice system	-	-	1,824	-
Health and human services	-	-	1,055	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	32,176	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	-	60,028	51,752	-
Total Expenditures	<u>-</u>	<u>92,204</u>	<u>71,094</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(92,204)</u>	<u>(71,094)</u>	<u>184,332</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	(361,277)
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(361,277)</u>
Net change in fund balances	-	(92,204)	(71,094)	(176,945)
Fund balances - beginning, Restated	24,892	153,092	132,288	228,766
Fund balances - ending	<u>\$ 24,892</u>	<u>\$ 60,888</u>	<u>\$ 61,194</u>	<u>\$ 51,821</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Park Development, Series 2003</u>	<u>TexMex Purchase, Series 2003</u>	<u>Capital Outlay, Series 2003</u>	<u>Road and Bridge Improvements, Series 2003</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	10,000	-	65,683	-
Public safety	-	-	24,335	-
Justice system	-	-	73,934	-
Health and human services	-	-	18,412	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	1,785	-
Community and economic development	-	-	47,755	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	356,481	(830)	478,691	163,218
Total Expenditures	<u>366,481</u>	<u>(830)</u>	<u>710,595</u>	<u>163,218</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(366,481)</u>	<u>830</u>	<u>(710,595)</u>	<u>(163,218)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	361,277	129,395
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>361,277</u>	<u>129,395</u>
Net change in fund balances	(366,481)	830	(349,318)	(33,823)
Fund balances - beginning, Restated	1,796,970	29,037	732,179	720,903
Fund balances - ending	<u>\$ 1,430,489</u>	<u>\$ 29,867</u>	<u>\$ 382,861</u>	<u>\$ 687,080</u>

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>International Bridge, Series 2003</u>	<u>Rain Enhancement Program, Series 2003</u>	<u>R.O.W. Acquisition, Series 2003</u>	<u>Casa Blanca Golf Course Improvements, Series 2003</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	11,448
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	1,707	-	63,603	-
Total Expenditures	<u>1,707</u>	<u>-</u>	<u>63,603</u>	<u>11,448</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,707)</u>	<u>-</u>	<u>(63,603)</u>	<u>(11,448)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,707)	-	(63,603)	(11,448)
Fund balances - beginning, Restated	1,707	18,252	251,074	282,102
Fund balances - ending	<u>\$ -</u>	<u>\$ 18,252</u>	<u>\$ 187,471</u>	<u>\$ 270,654</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Shiloh Community Center, Series 2003</u>	<u>Carrizo-Wilcox Aquifer Secondary Water Source, Series 2003</u>	<u>Interest Income, Series 2006</u>	<u>R.O.W. Acquisition in Colonias, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	65,464	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	65,464	-
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	6,022
Capital outlay	-	195,592	-	-
Total Expenditures	-	195,592	-	6,022
Excess (deficiency) of revenues over (under) expenditures	-	(195,592)	65,464	(6,022)
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	267,438
Premium (Discounts) on bonds issued	-	-	-	(1,416)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	266,022
Net change in fund balances	-	(195,592)	65,464	260,000
Fund balances - beginning, Restated	195,592	195,592	-	-
Fund balances - ending	\$ 195,592	\$ -	\$ 65,464	\$ 260,000

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Fire Protection Equipment, Series 2006</u>	<u>International Railroad Bridge, Series 2006</u>	<u>International Bridge, Series 2006</u>	<u>Cuatro Vientos Road, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	11,580	13,897	17,371	4,632
Capital outlay	447,716	205,319	91,322	-
Total Expenditures	<u>459,296</u>	<u>219,216</u>	<u>108,693</u>	<u>4,632</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(459,296)</u>	<u>(219,216)</u>	<u>(108,693)</u>	<u>(4,632)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	514,303	617,164	771,455	205,721
Premium (Discounts) on bonds issued	(2,723)	(3,267)	(4,084)	(1,089)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>511,580</u>	<u>613,897</u>	<u>767,371</u>	<u>204,632</u>
Net change in fund balances	52,284	394,681	658,678	200,000
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 52,284</u>	<u>\$ 394,681</u>	<u>\$ 658,678</u>	<u>\$ 200,000</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>Casa Blanca Dam, Series 2006</u>	<u>Secondary Water Source, Series 2006</u>	<u>County Morgue, Series 2006</u>	<u>Veterans Coalition, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	9,265	13,897	2,316	11,580
Capital outlay	39,900	410,963	-	-
Total Expenditures	<u>49,165</u>	<u>424,860</u>	<u>2,316</u>	<u>11,580</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(49,165)</u>	<u>(424,860)</u>	<u>(2,316)</u>	<u>(11,580)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	411,443	617,164	102,861	514,303
Premium (Discounts) on bonds issued	(2,178)	(3,267)	(545)	(2,723)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>409,265</u>	<u>613,897</u>	<u>102,316</u>	<u>511,580</u>
Net change in fund balances	360,100	189,037	100,000	500,000
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 360,100</u>	<u>\$ 189,037</u>	<u>\$ 100,000</u>	<u>\$ 500,000</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Court House Annex, Series 2006</u>	<u>Capital Outlay, Series 2006</u>	<u>Park Development, Series 2006</u>	<u>Communication Tower, Series 2006</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	3,474	41,691	92,645	4,632
Capital outlay	-	-	166,601	-
Total Expenditures	<u>3,474</u>	<u>41,691</u>	<u>259,246</u>	<u>4,632</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,474)</u>	<u>(41,691)</u>	<u>(259,246)</u>	<u>(4,632)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	154,291	1,851,493	4,114,428	205,721
Premium (Discounts) on bonds issued	(817)	(9,802)	(21,783)	(1,089)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>153,474</u>	<u>1,841,691</u>	<u>4,092,645</u>	<u>204,632</u>
Net change in fund balances	150,000	1,800,000	3,833,399	200,000
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 150,000</u>	<u>\$ 1,800,000</u>	<u>\$ 3,833,399</u>	<u>\$ 200,000</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>Villa Antigua Phase</u> <u>III, Series 2006</u>	<u>Road &amp; Bridge</u> <u>Capital Outlay,</u> <u>Series 2006</u>	<u>SelfHelp Nutrition</u> <u>Center</u>	<u>ORCA Contract</u> <u>721175</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 10,895	\$ 1,893
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>10,895</u>	<u>1,893</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	2,316	27,793	-	-
Capital outlay	-	-	10,895	1,893
Total Expenditures	<u>2,316</u>	<u>27,793</u>	<u>10,895</u>	<u>1,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,316)</u>	<u>(27,793)</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	102,861	1,234,328	-	-
Premium (Discounts) on bonds issued	(545)	(6,535)	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>102,316</u>	<u>1,227,793</u>	<u>-</u>	<u>-</u>
Net change in fund balances	100,000	1,200,000	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ 100,000</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>ORCA - Contract</u> <u>Number 722205</u>	<u>ORCA Contract</u> <u>724195</u>	<u>ORCA Contract</u> <u>725891</u>	<u>EDA Rail Bypass</u>
<b>REVENUES</b>				
Intergovernmental	\$ 67,943	\$ 93,464	\$ 409,308	\$ 205,800
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	22	-	-	88,200
Total revenues	<u>67,965</u>	<u>93,464</u>	<u>409,308</u>	<u>294,000</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	<u>67,965</u>	<u>93,464</u>	<u>409,308</u>	<u>294,000</u>
Total Expenditures	<u>67,965</u>	<u>93,464</u>	<u>409,308</u>	<u>294,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u>La Presa Colonia</u> <u>Facility Plan</u>	<u>Texas Water</u> <u>Development Board</u> <u>Contract G11900</u>	<u>BCAP Rio Bravo</u>	<u>BCAP El Cenizo</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 170,820	\$ 795,682	\$ 1,461,571
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	170,820	795,682	1,461,571
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	75,750	170,820	795,682	1,461,571
Total Expenditures	75,750	170,820	795,682	1,461,571
Excess (deficiency) of revenues over (under) expenditures	(75,750)	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	-	-	-	-
Net change in fund balances	(75,750)	-	-	-
Fund balances - beginning, Restated	75,750	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Continued



Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>BCAP Bruni, Mirando, Los Corralitos</u>	<u>BCAP Tanquecitos</u>	<u>BCAP D-5 Acres</u>	<u>BCAP Los Altos</u>
<b>REVENUES</b>				
Intergovernmental	\$ 365,327	\$ 133,739	\$ 8,938	\$ 37,869
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>365,327</u>	<u>133,739</u>	<u>8,938</u>	<u>37,869</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	<u>365,327</u>	<u>133,739</u>	<u>8,938</u>	<u>37,869</u>
Total Expenditures	<u>365,327</u>	<u>133,739</u>	<u>8,938</u>	<u>37,869</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2006

	<u>BCAP Old Milwaukee</u>	<u>BCAP Ranchitos 359</u>	<u>BCAP Penitas Project</u>	<u>Texas Water Development Board Contract G11800/G17100</u>
<b>REVENUES</b>				
Intergovernmental	\$ 48,990	\$ 10,618	\$ 214,737	\$ 1,951,139
Investment earnings	-	-	-	14,154
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>48,990</u>	<u>10,618</u>	<u>214,737</u>	<u>1,965,293</u>
<b>EXPENDITURES</b>				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Bond issuance costs	-	-	-	-
Capital outlay	<u>48,990</u>	<u>10,618</u>	<u>214,737</u>	<u>1,964,608</u>
Total Expenditures	<u>48,990</u>	<u>10,618</u>	<u>214,737</u>	<u>1,964,608</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	685
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	-
Premium (Discounts) on bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	685
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 685</u>

Continued

**Webb County, Texas**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended September 30, 2006**

	<u><b>Total-Nonmajor Capital Projects Funds</b></u>
<b>REVENUES</b>	
Intergovernmental	\$ 5,988,733
Investment earnings	393,666
Miscellaneous	100,000
Grant matching	88,222
Total revenues	<u>6,570,621</u>
<b>EXPENDITURES</b>	
Current:	
General government	101,432
Public safety	39,558
Justice system	86,735
Health and human services	19,467
Infrastructure and environmental services	-
Corrections and rehabilitation	1,785
Community and economic development	99,544
Debt Service	
Bond issuance costs	263,111
Capital outlay	10,648,778
Total Expenditures	<u>11,260,410</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,689,789)</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Long-term debt issued	11,684,974
Premium (Discounts) on bonds issued	(61,863)
Transfers in	631,773
Transfers out	(502,378)
Total other financing sources and (uses)	<u>11,752,506</u>
Net change in fund balances	7,062,717
Fund balances - beginning, Restated	7,584,182
Fund balances - ending	<u>\$ 14,646,899</u>

Concluded

**Webb County, Texas**  
**Interest Income, Series 1999 and 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 2,356,633	15,877	2,372,510	2,372,510
Total Revenues	<u>\$ 2,356,633</u>	<u>15,877</u>	<u>2,372,510</u>	<u>2,372,510</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 22,608		22,608	22,608
Debt Service				
Bond issuance costs	210,924		210,924	210,924
Capital Outlay	15,877,981		15,877,981	15,877,981
Total Expenditures	<u>\$ 16,111,513</u>		<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,754,880)	15,877	(13,739,003)	(13,739,003)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Transfers Out	(2,408,475)	(61,321)	(2,469,796)	(2,469,796)
Total Other Financing Sources (Uses)	<u>\$ 13,810,250</u>	<u>(61,321)</u>	<u>13,748,929</u>	<u>13,748,929</u>
Net Change In Fund Balances	<u>\$ 55,370</u>	(45,444)	<u>9,926</u>	<u>9,926</u>
Fund Balances - Beginning		55,370		
Fund Balances - Ending		<u>\$ 9,926</u>		

**Webb County, Texas**  
**Capital Outlay, Series 1999**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 96,569	9,286	105,855	105,855
Public Safety				
Minor Apparatus & Tools		4,566	4,566	4,566
Justice System				
Minor Apparatus & Tools	7,053	8,071	15,124	15,124
Debt Service				
Bond issuance costs	33,161		33,161	33,161
Capital Outlay	3,675,129	81,206	3,756,335	3,775,468
Total Expenditures	<u>\$ 3,811,912</u>	<u>103,129</u>	<u>3,915,041</u>	<u>3,934,174</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,710,413)	(103,129)	(3,813,542)	(3,832,675)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Transfers In	1,041,000	61,321	1,102,321	1,102,321
Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources (Uses)	<u>\$ 3,771,354</u>	<u>61,321</u>	<u>3,832,675</u>	<u>3,832,675</u>
Net Change In Fund Balances	<u>\$ 60,940</u>	<u>(41,808)</u>	<u>19,132</u>	
Fund Balances - Beginning		60,940		
Fund Balances - Ending		<u>\$ 19,132</u>		

**Webb County, Texas**  
**Law Enforcement, Series 2000**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 72,940	2,561	75,501	75,501
Total Revenues	<u>\$ 72,940</u>	<u>2,561</u>	<u>75,501</u>	<u>75,501</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 33,792		33,792	33,792
Debt Service				
Bond issuance costs	56,937		56,937	56,937
Capital Outlay	3,618,718	4,616	3,623,333	3,623,333
Total Expenditures	<u>\$ 3,709,446</u>	<u>4,616</u>	<u>3,714,062</u>	<u>3,714,062</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,636,506)	(2,055)	(3,638,561)	(3,638,561)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfers In	1,640,578		1,640,578	1,640,578
Total Other Financing Sources (Uses)	<u>\$ 3,640,578</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 4,072</u>	<u>(2,055)</u>	<u>2,017</u>	<u>2,017</u>
Fund Balances - Beginning		4,072		
Fund Balances - Ending		<u>\$ 2,017</u>		

**Webb County, Texas**  
**Interest Income, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 307,706	83,273	390,979	390,979
Total Revenues	<u>\$ 307,706</u>	<u>83,273</u>	<u>390,979</u>	<u>390,979</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	307,706	83,273	390,979	390,979
Other Financing Sources (Uses):				
Transfers Out	\$ (277,919)	(54,780)	(332,699)	(332,699)
Total Other Financing Sources (Uses)	<u>\$ (277,919)</u>	<u>(54,780)</u>	<u>(332,699)</u>	<u>(332,699)</u>
Net Change In Fund Balances	<u>\$ 29,787</u>	28,493	<u>58,280</u>	<u>58,280</u>
Fund Balances - Beginning		29,787		
Fund Balances - Ending		<u>\$ 58,280</u>		

**Webb County, Texas**  
**Detention Center Infrastructure**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Total Project Authorization</u>
<b>REVENUES</b>				
Refunds	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	\$			
Total Expenditures	\$			
Net Change In Fund Balances	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb County, Texas**  
**County Morgue, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Public Safety				
Minor Apparatus & Tools	\$ 4,127	10,657	14,784	4,127
Debt Service				
Bond issuance costs	28,929		28,929	28,929
Capital Outlay	122,048	92,279	214,327	804,344
Total Expenditures	\$ 155,104	102,936	258,040	837,400
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(155,104)	(102,936)	(258,040)	(837,400)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In				
Transfers Out	(662,600)		(662,600)	(662,600)
Total Other Financing Sources (Uses)	\$ 837,400		837,400	837,400
Net Change In Fund Balances	\$ 682,296	(102,936)	579,360	
Fund Balances - Beginning		682,296		
Fund Balances - Ending		\$ 579,360		

**Webb County, Texas**  
**Villa Antigua Cultural Center, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Other Revenue		100,000	100,000	100,000
Total Revenues	\$	100,000	100,000	100,000
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	682,214	933,785	1,615,999	1,784,671
Total Expenditures	\$ 711,143	933,785	1,644,928	1,813,600
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(711,143)	(833,785)	(1,544,928)	(1,713,600)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfer In	213,600		213,600	213,600
Total Other Financing Sources (Uses)	\$ 1,713,600		1,713,600	1,713,600
Net Change In Fund Balances	\$ 1,002,457	(833,785)	168,672	
Fund Balances - Beginning		1,002,457		
Fund Balances - Ending		\$ 168,672		

**Webb County, Texas**  
**Park Development, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 28,929		28,929	28,929
Capital Outlay	1,143,199		1,143,199	1,145,656
Total Expenditures	\$ 1,172,128		1,172,128	1,174,585
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,172,128)		(1,172,128)	(1,174,585)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Transfers Out	(325,415)		(325,415)	(325,415)
Total Other Financing Sources (Uses)	\$ 1,174,585		1,174,585	1,174,585
Net Change In Fund Balances	\$ 2,457		2,457	
Fund Balances - Beginning		2,457		
Fund Balances - Ending		\$ 2,457		

**Webb County, Texas**  
**Construction In Progress, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Justice System				
Minor Apparatus & Tools	\$ 16,357	2,906	19,263	16,357
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	1,015,557	17,350	1,032,907	1,037,342
Total Expenditures	\$ 1,041,557	20,256	1,061,813	1,063,342
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,041,557)	(20,256)	(1,061,813)	(1,063,342)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer In	563,342	4,555	567,897	563,342
Total Other Financing Sources (Uses)	\$ 1,063,342	4,555	1,067,897	1,063,342
Net Change In Fund Balances	\$ 21,785	(15,701)	6,084	
Fund Balances - Beginning		21,785		
Fund Balances - Ending		\$ 6,084		

**Webb County, Texas**  
**Capital Outlay, Series 2001**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 88,475		88,475	88,475
Debt Service				
Bond issuance costs	9,643		9,643	9,643
Capital Outlay	442,246	135,498	577,744	791,099
Total Expenditures	\$ 540,364	135,498	675,862	889,217
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(540,364)	(135,498)	(675,862)	(889,217)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In	338,992	50,225	389,217	389,217
Total Other Financing Sources (Uses)	\$ 838,992	50,225	889,217	889,217
Net Change In Fund Balances	\$ 298,628	(85,273)	213,355	
Fund Balances - Beginning		298,628		
Fund Balances - Ending		\$ 213,355		

**Webb County, Texas**  
**Interest Income, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$ 129,279	28,005	157,284	157,284
Total Revenues	<u>\$ 129,279</u>	<u>28,005</u>	<u>157,284</u>	<u>157,284</u>
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	<u>\$</u>			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	129,279	28,005	157,284	157,284
Other Financing Sources (Uses):				
Transfer Out	\$ (75,804)	(25,000)	(100,804)	(100,804)
Total Other Financing Sources (Uses)	<u>\$ (75,804)</u>	<u>(25,000)</u>	<u>(100,804)</u>	<u>(100,804)</u>
Net Change In Fund Balances	<u>\$ 53,475</u>	3,005	<u>56,480</u>	<u>56,480</u>
Fund Balances - Beginning		53,475		
Fund Balances - Ending		<u>\$ 56,480</u>		

**Webb County, Texas**  
**Management Records Storage Warehouse, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 12,815		12,815	12,815
Capital Outlay	409,930	285,266	695,196	701,312
Total Expenditures	\$ 422,745	285,266	708,011	714,127
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(422,745)	(285,266)	(708,011)	(714,127)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Transfer In	114,127	25,000	139,127	139,127
Total Other Financing Sources (Uses)	\$ 689,127	25,000	714,127	714,127
Net Change In Fund Balances	\$ 266,382	(260,266)	6,116	
Fund Balances - Beginning		266,382		
Fund Balances - Ending		\$ 6,116		

**Webb County, Texas**  
**Justice Center Fire Protection Moisture Control, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 6,690		6,690	6,690
Capital Outlay	261,837	4,818	266,655	282,818
Total Expenditures	\$ 268,527	4,818	273,345	289,508
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(268,527)	(4,818)	(273,345)	(289,508)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer Out	\$ (10,492)		(10,492)	(10,492)
Total Other Financing Sources (Uses)	\$ 289,508		289,508	289,508
Net Change In Fund Balances	\$ 20,981	(4,818)	16,163	
Fund Balances - Beginning		20,981		
Fund Balances - Ending		\$ 16,163		



**Webb County, Texas**  
**Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	2,233		2,233	2,233
Capital Outlay	12,940	84,827	97,767	97,767
Total Expenditures	\$ 15,173	84,827	100,000	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,173)	(84,827)	(100,000)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 100,000		100,000	100,000
Net Change In Fund Balances	\$ 84,827	(84,827)		
Fund Balances - Beginning		84,827		
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Penitas West Community Center, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 3,345		3,345	3,345
Capital Outlay	279	110,896	111,175	146,655
Total Expenditures	\$ 3,624	110,896	114,520	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,624)	(110,896)	(114,520)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Total Other Financing Sources (Uses)	\$ 150,000		150,000	150,000
Net Change In Fund Balances	\$ 146,376	(110,896)	35,480	
Fund Balances - Beginning		146,376		
Fund Balances - Ending		\$ 35,480		

**Webb County, Texas**  
**Capital Outlay, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Grant Revenue	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development				
Minor Apparatus & Tools		8,165	8,165	8,165
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	63,104		63,104	71,092
Total Expenditures	\$ 66,229	8,165	74,394	82,382
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(66,229)	(8,165)	(74,394)	(82,382)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Transfer Out	\$ (57,618)		(57,618)	(57,618)
Total Other Financing Sources (Uses)	\$ 82,382		82,382	82,382
Net Change In Fund Balances	\$ 16,153	(8,165)	7,988	
Fund Balances - Beginning		16,153		
Fund Balances - Ending		\$ 7,988		

**Webb County, Texas**  
**Cuatro Vientos Road Loop/B5, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	3,125		3,125	3,125
Capital Outlay	111,983		111,983	136,875
Total Expenditures	\$ 115,108		115,108	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(115,107)		(115,108)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources (Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 24,892		24,892	
Fund Balances - Beginning		24,892		
Fund Balances - Ending		\$ 24,892		

**Webb County, Texas**  
**Park Development, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development				
Minor Apparatus & Tools	\$ 7,929	15,000	22,929	7,929
Debt Service				
Bond issuance costs	22,611		22,611	22,611
Capital Outlay	359,717	77,204	436,921	512,809
Total Expenditures	\$ 390,257	92,204	482,461	543,349
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(390,257)	(92,204)	(482,461)	(543,349)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Transfer Out	(471,651)		(471,651)	(471,651)
Total Other Financing Sources (Uses)	\$ 543,349		543,349	543,349
Net Change In Fund Balances	\$ 153,092	(92,204)	60,888	
Fund Balances - Beginning		153,092		
Fund Balances - Ending		\$ 60,888		

**Webb County, Texas**  
**Capital Outlay, Series 2002**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	69,581	16,463	86,044	86,044
Community & Economic Development				
Minor Apparatus & Tools	42,033		42,033	42,033
Public Safety				
Minor Apparatus & Tools	9,488		9,488	9,488
Justice System				
Minor Apparatus & Tools	209,407	1,824	211,231	211,231
Corrections & Rehabilitation:				
Minor Apparatus & Tools				
Health and Human Services				
Minor Apparatus & Tools		1,055	1,055	1,055
Debt Service				
Bond issuance costs	15,604		15,604	15,604
Capital Outlay	441,550	51,752	493,302	587,983
Total Expenditures	\$ 787,663	71,094	858,757	953,438
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(821,150)	(71,094)	(892,244)	(953,438)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Transfer In	281,269		281,269	281,269
Transfer Out	(27,831)		(27,831)	(27,831)
Total Other Financing Sources (Uses)	\$ 953,438		953,438	953,438
Net Change In Fund Balances	\$ 132,288	(71,094)	61,194	
Fund Balances - Beginning		132,288		
Fund Balances - Ending		\$ 61,194		

**Webb County, Texas**  
**Park Development, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$	10,000	10,000	10,000
Debt Service				
Bond issuance costs	44,082		44,082	44,080
Capital Outlay	513,689	356,481	870,170	2,300,661
Total Expenditures	\$ 557,771	366,481	924,252	2,354,741
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(557,771)	(366,481)	(924,252)	(2,354,741)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Transfer In	499,741		499,741	499,741
Transfer Out	(145,000)		(145,000)	(145,000)
Total Other Financing Sources (Uses)	\$ 2,354,741		2,354,741	2,354,741
Net Change In Fund Balances	\$ 1,796,970	(366,481)	1,430,489	
Fund Balances - Beginning		1,796,970		
Fund Balances - Ending		\$ 1,430,489		

**Webb County, Texas**  
**Tex Mex Purchase, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 33,060		33,060	33,060
Capital Outlay	1,437,903	(830)	1,437,073	1,466,940
Total Expenditures	\$ 1,470,963	(830)	1,470,133	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,470,963)	830	(1,470,133)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources (Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 29,037	830	29,867	
Fund Balances - Beginning		29,037		
Fund Balances - Ending		\$ 29,867		



**Webb County, Texas**  
**Capital Outlay, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
General Government				
Minor Apparatus & Tools	\$ 134,954	65,683	200,637	194,711
Community & Economic Development				
Minor Apparatus & Tools	3,400	47,755	51,155	51,155
Public Safety				
Minor Apparatus & Tools	249,908	24,335	274,243	274,244
Correction and Rehabilitation				
Minor Apparatus & Tools		1,785	1,785	1,785
Justice System				
Minor Apparatus & Tools	122,013	73,934	195,947	195,947
Health And Human Services				
Minor Apparatus & Tools	8,914	18,412	27,326	27,326
Debt Service				
Bond issuance costs	29,754		29,754	29,754
Capital Outlay	980,330	478,691	1,459,021	1,841,881
Total Expenditures	\$ 1,529,273	710,595	2,239,868	2,616,803
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,529,273)	(710,595)	(2,239,868)	(2,616,803)
Other Bond Proceeds	\$ 1,350,000		1,350,000	1,350,000
Transfer In	911,452	361,277	1,272,729	1,272,729
Total Other Financing Sources (Uses)	\$ 2,261,452	361,277	2,622,729	2,622,729
Net Change In Fund Balances	\$ 732,179	(349,318)	382,861	
Fund Balances - Beginning		\$ 732,179		
Fund Balances - Ending		\$ 382,861		

**Webb County, Texas**  
**Road and Bridge Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 44,080		44,080	44,080
Capital Outlay	1,267,542	163,218	1,430,760	2,117,840
Total Expenditures	\$ 1,311,622	163,218	1,474,840	2,161,920
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,311,622)	(163,218)	(1,474,840)	(2,161,920)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,000,000	-	2,000,000	2,000,000
Transfer In	32,525	129,395	161,920	161,920
Total Other Financing Sources (Uses)	\$ 2,032,525	129,395	2,161,920	2,161,920
Net Change In Fund Balances	\$ 720,903	(33,823)	687,080	
Fund Balances - Beginning		720,903		
Fund Balances - Ending		\$ 687,080		

**Webb County, Texas**  
**International Bridge, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 15,428		15,428	15,428
Capital Outlay	682,865	1,707	684,572	684,572
Total Expenditures	\$ 698,293	1,707	700,000	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(698,293)	(1,707)	(700,000)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Total Other Financing Sources (Uses)	\$ 700,000		700,000	700,000
Net Change In Fund Balances	\$ 1,707	(1,707)		
Fund Balances - Beginning		1,707		
Fund Balances - Ending	\$			

**Webb County, Texas**  
**Rain Enhancement Program, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 26,448		26,448	26,448
Capital Outlay				18,252
Total Expenditures	\$ 26,448		26,448	44,700
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(26,448)		(26,448)	(44,700)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,200,000		1,200,000	1,200,000
Transfer Out	(1,155,300)		(1,155,300)	(1,155,300)
Total Other Financing Sources (Uses)	\$ 44,700		44,700	44,700
Net Change In Fund Balances	\$ 18,252		18,252	
Fund Balances - Beginning		18,252		
Fund Balances - Ending		\$ 18,252		

**Webb County, Texas**  
**R.O.W. Acquisition, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 6,612		6,612	6,612
Capital Projects	142,314	63,603	205,917	393,388
Total Expenditures	\$ 148,926	63,603	212,529	400,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(148,926)	(63,603)	(212,529)	(400,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer In	100,000		100,000	100,000
Total Other Financing Sources (Uses)	\$ 400,000		400,000	400,000
Net Change In Fund Balances	\$ 251,074	(63,603)	187,471	
Fund Balances - Beginning		251,074		
Fund Balances - Ending		\$ 187,471		

**Webb County, Texas**  
**Casa Blanca Golf Course Improvements, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Community & Economic Development				
Minor Apparatus & Tools	\$	11,448	11,448	11,448
Debt Service				
Bond issuance costs	6,612		6,612	6,612
Capital Outlay	11,286		11,286	281,940
Total Expenditures	\$ 17,898	11,448	29,346	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(17,898)	(11,448)	(29,346)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources (Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 282,102	(11,448)	270,654	
Fund Balances - Beginning		282,102		
Fund Balances - Ending		\$ 270,654		

**Webb County, Texas**  
**Shiloh Community Center, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$ 4,408		4,408	4,408
Capital Outlay				195,592
Total Expenditures	\$ 4,408		4,408	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)		(4,408)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 195,592		195,592	
Fund Balances - Beginning		195,592		
Fund Balances - Ending		\$ 195,592		

**Webb County, Texas**  
**Carrizo-Wilcox Aquifer Secondary Water Sources, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	4,408		4,408	4,408
Capital Outlay		195,592	195,592	195,592
Total Expenditures	\$ 4,408	195,592	200,000	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(4,408)	(195,592)	(200,000)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources (Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 195,592	(195,592)		
Fund Balances - Beginning		195,592		
Fund Balances - Ending	\$			



**Webb County, Texas**  
**Interest Income, Series 2003**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$ 228,766	184,332	413,098	413,098
Total Revenues	\$ 228,766	184,332	413,098	413,098
<b>EXPENDITURES</b>				
Current:				
General Government	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures	228,766	184,332	413,098	413,098
Other Financing Sources (Uses):				
Transfers Out	\$	(361,277)	(361,277)	(361,277)
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$ 228,766	(176,945)	51,821	51,821
Fund Balances - Beginning		228,766		
Fund Balances - Ending		\$ 51,821		

**Webb County, Texas**  
**Interest Income, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$	65,464	65,464	65,464
Total Revenues	\$	65,464	65,464	65,464
<b>EXPENDITURES</b>				
Current:				
Capital Outlay	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue Over (Under) Expenditures		65,464	65,464	65,464
Other Financing Sources (Uses):				
Transfer Out	\$			
Total Other Financing Sources (Uses)	\$			
Net Change In Fund Balances	\$	65,464	65,464	65,464
Fund Balances - Beginning				
Fund Balances - Ending		\$ 65,464		

**Webb County, Texas**  
**R.O.W. Acquisition in Colonias, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	6,022	6,022	6,022
Capital Outlay				260,000
Total Expenditures	\$	6,022	6,022	266,022
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(6,022)	(6,022)	(266,022)
Other Financing Sources (Uses):				
Bond Proceeds	\$	267,438	267,438	267,438
Premiums (discount) on bonds issued		(1,416)	(1,416)	(1,416)
Transfer In				
Total Other Financing Sources (Uses)	\$	266,022	266,022	266,022
Net Change In Fund Balances	\$	260,000	260,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 260,000		

**Webb County, Texas**  
**Fire Protection Equipment, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	11,580	11,580	11,580
Capital Outlay		447,716	447,716	500,000
Total Expenditures	\$	459,296	459,296	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(459,296)	(459,296)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$	514,303	514,303	514,303
Premiums (discount) on bonds issued		(2,723)	(2,723)	(2,723)
Transfer In				
Total Other Financing Sources (Uses)	\$	511,580	511,580	511,580
Net Change In Fund Balances	\$	52,284	52,284	
Fund Balances - Beginning				
Fund Balances - Ending	\$	52,284		

**Webb County, Texas**  
**International Railroad Bridge, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	13,897	13,897	13,897
Capital Outlay		205,319	205,319	600,000
Total Expenditures	\$	219,216	219,216	613,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(219,216)	(219,216)	(613,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$	617,164	617,164	617,164
Premiums (discount) on bonds issued		(3,267)	(3,267)	(3,267)
Transfer In				
Total Other Financing Sources (Uses)	\$	613,897	613,897	613,897
Net Change In Fund Balances	\$	394,681	394,681	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 394,681		

**Webb County, Texas**  
**International Bridge, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	17,371	17,371	17,371
Capital Outlay		91,322	91,322	750,000
Total Expenditures	\$	108,693	108,693	767,371
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(108,693)	(108,693)	(767,371)
Other Financing Sources (Uses):				
Bond Proceeds	\$	771,455	771,455	771,455
Premiums (discount) on bonds issued		(4,084)	(4,084)	(4,084)
Transfer In				
Total Other Financing Sources (Uses)	\$	767,371	767,371	767,371
Net Change In Fund Balances	\$	658,678	658,678	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 658,678		

**Webb County, Texas**  
**Cuatro Vientos Road, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	4,632	4,632	4,632
Capital Outlay				200,000
Total Expenditures	\$	4,632	4,632	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,632)	(4,632)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$	205,721	205,721	205,721
Premiums (discount) on bonds issued		(1,089)	(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$	204,632	204,632	204,632
Net Change In Fund Balances	\$	200,000	200,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 200,000		

**Webb County, Texas**  
**Casa Blanca Dam, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	9,265	9,265	9,265
Capital Outlay		39,900	39,900	400,000
Total Expenditures	\$	49,165	49,165	409,265
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(49,165)	(49,165)	(409,265)
Other Financing Sources (Uses):				
Bond Proceeds	\$	411,443	411,443	411,443
Premiums (discount) on bonds issued		(2,178)	(2,178)	(2,178)
Transfer In				
Total Other Financing Sources (Uses)	\$	409,265	409,265	409,265
Net Change In Fund Balances	\$	360,100	360,100	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 360,100		



**Webb County, Texas**  
**Secondary Water Source, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	13,897	13,897	13,897
Capital Outlay		410,963	410,963	600,000
Total Expenditures	\$	424,860	424,860	613,897
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(424,860)	(424,860)	(613,897)
Other Financing Sources (Uses):				
Bond Proceeds	\$	617,164	617,164	617,164
Premiums (discount) on bonds issued		(3,267)	(3,267)	(3,267)
Transfer In				
Total Other Financing Sources (Uses)	\$	613,897	613,897	613,897
Net Change In Fund Balances	\$	189,037	189,037	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 189,037		

**Webb County, Texas**  
**County Morgue, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	2,316	2,316	2,316
Capital Outlay				100,000
Total Expenditures	\$	2,316	2,316	102,316
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,316)	(2,316)	(102,316)
Other Financing Sources (Uses):				
Bond Proceeds	\$	102,861	102,861	102,861
Premiums (discount) on bonds issued		(545)	(545)	(545)
Transfer In				
Total Other Financing Sources (Uses)	\$	102,316	102,316	102,316
Net Change In Fund Balances	\$	100,000	100,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 100,000		

**Webb County, Texas**  
**Veterans Coalition, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	11,580	11,580	11,580
Capital Outlay				500,000
Total Expenditures	\$	11,580	11,580	511,580
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(11,580)	(11,580)	(511,580)
Other Financing Sources (Uses):				
Bond Proceeds	\$	514,303	514,303	514,303
Premiums (discount) on bonds issued		(2,723)	(2,723)	(2,723)
Transfer In				
Total Other Financing Sources (Uses)	\$	511,580	511,580	511,580
Net Change In Fund Balances	\$	500,000	500,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 500,000		

**Webb County, Texas**  
**Court House Annex, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	3,474	3,474	3,474
Capital Outlay				150,000
Total Expenditures	\$	3,474	3,474	153,474
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(3,474)	(3,474)	(153,474)
Other Financing Sources (Uses):				
Bond Proceeds	\$	154,291	154,291	154,291
Premiums (discount) on bonds issued		(817)	(817)	(817)
Transfer In				
Total Other Financing Sources (Uses)	\$	153,474	153,474	153,474
Net Change In Fund Balances	\$	150,000	150,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 150,000		

**Webb County, Texas**  
**Capital Outlay, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	41,691	41,691	41,691
Capital Outlay				1,800,000
Total Expenditures	\$	41,691	41,691	1,841,691
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(41,691)	(41,691)	(1,841,691)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,851,493	1,851,493	1,851,493
Premiums (discount) on bonds issued		(9,802)	(9,802)	(9,802)
Transfer In				
Total Other Financing Sources (Uses)	\$	1,841,691	1,841,691	1,841,691
Net Change In Fund Balances	\$	1,800,000	1,800,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$	1,800,000	

**Webb County, Texas**  
**Park Development, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	92,645	92,645	92,645
Capital Outlay		166,601	166,601	4,000,000
Total Expenditures	\$	259,246	259,246	4,092,645
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(259,246)	(259,246)	(4,092,645)
Other Financing Sources (Uses):				
Bond Proceeds	\$	4,114,428	4,114,428	4,114,428
Premiums (discount) on bonds issued		(21,783)	(21,783)	(21,783)
Transfer In				
Total Other Financing Sources (Uses)	\$	4,092,645	4,092,645	4,092,645
Net Change In Fund Balances	\$	3,833,399	3,833,399	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 3,833,399		

**Webb County, Texas**  
**Communication Tower, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	4,632	4,632	4,632
Capital Outlay				200,000
Total Expenditures	\$	4,632	4,632	204,632
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,632)	(4,632)	(204,632)
Other Financing Sources (Uses):				
Bond Proceeds	\$	205,721	205,721	205,721
Premiums (discount) on bonds issued		(1,089)	(1,089)	(1,089)
Transfer In				
Total Other Financing Sources (Uses)	\$	204,632	204,632	204,632
Net Change In Fund Balances	\$	200,000	200,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 200,000		

**Webb County, Texas**  
**Villa Antigua Phase III, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	2,316	2,316	2,316
Capital Outlay				100,000
Total Expenditures	\$	2,316	2,316	102,316
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(2,316)	(2,316)	(102,316)
Other Financing Sources (Uses):				
Bond Proceeds	\$	102,861	102,861	102,861
Premiums (discount) on bonds issued		(545)	(545)	(545)
Transfer In				
Total Other Financing Sources (Uses)	\$	102,316	102,316	102,316
Net Change In Fund Balances	\$	100,000	100,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 100,000		



**Webb County, Texas**  
**Road & Bridge Capital Outlay, Series 2006**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance**  
**From Inception and for the Year Ended September 30, 2006**

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Interest	\$			
Total Revenues	\$			
<b>EXPENDITURES</b>				
Current:				
Debt Service				
Bond issuance costs	\$	27,793	27,793	27,793
Capital Outlay				1,200,000
Total Expenditures	\$	27,793	27,793	1,227,793
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(27,793)	(27,793)	(1,227,793)
Other Financing Sources (Uses):				
Bond Proceeds	\$	1,234,328	1,234,328	1,234,328
Premiums (discount) on bonds issued		(6,535)	(6,535)	(6,535)
Transfer In				
Total Other Financing Sources (Uses)	\$	1,227,793	1,227,793	1,227,793
Net Change In Fund Balances	\$	1,200,000	1,200,000	
Fund Balances - Beginning				
Fund Balances - Ending		\$ 1,200,000		

**Webb County, Texas**  
**Texas A & M University - Self Help Nutrition and Learning Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant Period 8/14/06 - 8/14/08				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	10,895	10,895	127,622
Total Revenues	\$	10,895	10,895	127,622
<b>EXPENDITURES</b>				
Current:				
Community and Economic Development:				
Nutrition and Learning Center	\$	10,895	10,895	127,622
Total Expenditures	\$	10,895	10,895	127,622
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 721175**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #721175  
Grant Period 7/05/02 - 7/05/07

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$	45,437	1,893	47,330	300,000
Total Revenues	\$	45,437	1,893	47,330	300,000
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Rehabilitation of Private Properties	\$				
(Water Service)					63,000
Rehabilitation of Private Properties					
(Sewer Service)					173,400
Engineering and Architectural					
Services		27,250		27,250	38,600
General Administration		18,187	1,893	20,080	25,000
Total Expenditures	\$	45,437	1,893	47,330	300,000
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending	\$				

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 722205**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #722205  
Grant Period 4/28/04 - 4/27/07

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	67,943	67,943	500,000
Revenue In Kind	9,978	22	10,000	10,000
Total Revenues	\$ 9,978	67,965	77,943	510,000
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Sewer Facilities	\$	67,943	67,943	500,000
Expenditures In Kind	9,978	22	10,000	10,000
Total Expenditures	\$ 9,978	67,965	77,943	510,000
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 724195**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

Grant #724195				
Grant Period 5/17/05 - 5/16/07				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 4,601	91,601	96,202	500,000
Revenue In Kind				58,000
Total Revenues	\$ 4,601	91,601	96,202	558,000
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Rehabilitation of Private Properties (Water Service)	\$			77,250
Rehabilitation of Private Properties (Sewer Service)				93,900
Water Facilities				138,650
Engineering and Architectural Services		72,643	72,643	125,200
General Administration	4,601	18,958	23,559	65,000
Expenditures In Kind				58,000
Total Expenditures	\$ 4,601	91,601	96,202	558,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Office of Rural and Community Affairs - Contract Number 725891**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #725891  
Grant Period 6/22/05 - 6/21/07

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>				
Intergovernmental	\$ 2,724	409,308	412,032	800,000
Revenue In Kind				80,369
Total Revenues	\$ <u>2,724</u>	<u>409,308</u>	<u>412,032</u>	<u>880,369</u>
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Neighborhood Facilities/ Community Centers	\$	355,940	355,940	713,990
Flood & Drainage Facilities Engineering and Architectural Services		34,747	34,747	36,000
Expenditures In Kind				80,369
General Administration	<u>2,724</u>	<u>18,621</u>	<u>21,345</u>	<u>50,010</u>
Total Expenditures	\$ <u>2,724</u>	<u>409,308</u>	<u>412,032</u>	<u>880,369</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u>          </u>		<u>          </u>	<u>          </u>
Fund Balances - Beginning		<u>          </u>		
Fund Balances - Ending		\$ <u>          </u>		

**Webb County, Texas**  
**U.S. Department of Commerce - Webb County Rail Bypass Master Plan**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**Year ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

		EDA Investment #08-88-04040 Grant Period 9/01/05 - 8/30/07		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/05
<b>REVENUES</b>				
Intergovernmental	\$ 411,741	205,800	(205,941)	
County Match	176,460	88,200	(88,260)	
Total Revenues	\$ 588,201	294,000	(294,201)	
<b>EXPENDITURES</b>				
Current:				
Infrastructure and Environmental Services:				
Operating Expenditures	\$ 13,201		13,201	
Professional Services	570,000	294,000	276,000	
Other Expenditures	5,000		5,000	
Total Expenditures	\$ 588,201	294,000	294,201	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**La Presa Colonia Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

		2006		
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Revenue	\$ 106,250		106,250	106,250
Total Revenues	\$ 106,250		106,250	106,250
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	30,500	75,750	106,250	106,250
Total Expenditures	\$ 30,500	75,750	106,250	106,250
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ 75,750	(75,750)		
Fund Balances - Beginning		75,750		
Fund Balances - Ending		\$		



**Webb County, Texas**  
**Texas Water Development Board - Contract G11900**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

TWDB Contract # G11900				
Grant Period 7/14/99-3/31/07				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 5,439,584	170,819	5,610,403	5,882,145
Total Revenues	\$ 5,439,584	170,819	5,610,403	5,882,145
<b>EXPENDITURES</b>				
Capital Project:				
Professional Services	\$ 696,349	(11,458)	684,891	845,771
Other	20,559	157,134	177,693	288,555
Capital Outlay	4,722,676	25,143	4,747,819	4,747,819
Total Expenditures	\$ 5,439,584	170,819	5,610,403	5,882,145
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**Texas Department of Transportation - Rio Bravo Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #3BCF5013  
Grant Period 1/10/03 - 7/10/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$	1,486,133	795,682	2,281,815	2,304,250
Total Revenues	\$	<u>1,486,133</u>	<u>795,682</u>	<u>2,281,815</u>	<u>2,304,250</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements		1,092,745	761,439	1,854,184	1,876,619
Engineering and Architectural					
Services		342,718	29,722	372,440	372,440
General Administration		50,670	4,521	55,191	55,191
Total Expenditures	\$	<u>1,486,133</u>	<u>795,682</u>	<u>2,281,815</u>	<u>2,304,250</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balances - Beginning					
Fund Balances - Ending	\$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Webb County, Texas**  
**Texas Department of Transportation - El Cenizo Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #3BCF5012  
Grant Period 1/10/03 - 7/10/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$	774,382	1,461,571	2,235,953	2,317,278
Total Revenues	\$	<u>774,382</u>	<u>1,461,571</u>	<u>2,235,953</u>	<u>2,317,278</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements		683,657	1,359,172	2,042,829	2,091,879
Engineering and Architectural					
Services		90,125	23,755	113,880	118,399
General Administration		600	78,644	79,244	107,000
Total Expenditures	\$	<u>774,382</u>	<u>1,461,571</u>	<u>2,235,953</u>	<u>2,317,278</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u>          </u>		<u>          </u>	<u>          </u>
Fund Balances - Beginning			<u>          </u>		
Fund Balances - Ending	\$		<u>          </u>		

**Webb County, Texas**  
**TXDOT - Bruni, Mirando, Los Corralitos Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #3BCF5014

Grant Period 1/10/03 - 3/15/07

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
<b>REVENUES</b>					
Intergovernmental	\$	<u>67,380</u>	<u>365,327</u>	<u>432,707</u>	<u>1,096,193</u>
Total Revenues	\$	<u>67,380</u>	<u>365,327</u>	<u>432,707</u>	<u>1,096,193</u>
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements			220,782	220,782	576,473
Engineering and Architectural					
Services		67,380	143,480	210,860	449,450
General Administration			1,065	1,065	70,270
Total Expenditures	\$	<u>67,380</u>	<u>365,327</u>	<u>432,707</u>	<u>1,096,193</u>
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balances - Beginning			<u>          </u>		
Fund Balances - Ending	\$		<u>          </u>		

**Webb County, Texas**  
**TXDOT - Tanquecitos I & II Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #5BCF5029				
Grant Period 6/20/05 - 6/20/08				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	133,739	133,739	1,230,015
Total Revenues	\$	133,739	133,739	1,230,015
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street & Drainage Improvements				884,679
Engineering and Architectural				
Services		133,739	133,739	270,569
General Administration				74,767
Total Expenditures	\$	133,739	133,739	1,230,015
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

Webb County, Texas

TXDOT - D-5 Acres

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
From Inception and for the Year Ended September 30, 2005

Grant #5BCF5030

Grant Period 06/01/06 - 06/01/08

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$		8,938	8,938	241,083
Total Revenues	\$		8,938	8,938	241,083
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction					
Street & Drainage Improvements	\$				190,053
Engineering and Architectural					
Services			8,879	8,879	31,554
General Administration			59	59	19,476
Total Expenditures	\$		8,938	8,938	241,083
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**TXDOT - San Carlos #1 and #2**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

Grant #5BCF5032  
Grant Period 06/01/06 - 06/01/08

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$				1,442,002
Total Revenues	\$				1,442,002
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction					
Street & Drainage Improvements	\$				1,076,849
Engineering and Architectural					
Services					248,661
General Administration					116,492
Total Expenditures	\$				1,442,002
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Texas Department of Transportation - Contract Number 5BCF5035**  
**Los Altos Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #5BCF5035  
Grant Period 6/20/05 - 6/19/08

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	37,869	37,869	569,306
Total Revenues	\$	37,869	37,869	569,306
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street & Drainage Improvements				411,382
Engineering and Architectural				
Services		37,810	37,810	123,319
General Administration		59	59	34,605
Total Expenditures	\$	37,869	37,869	569,306
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		



**Webb County, Texas**  
**Texas Department of Transportation - Contract Number 5BCF5033**  
**Old Milwaukee Border Colonia Access Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant #5BCF5033  
Grant Period 6/20/05 - 6/19/08

	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$	48,990	48,990	423,786
Total Revenues	\$	48,990	48,990	423,786
<b>EXPENDITURES</b>				
Current:				
Capital Projects:				
Construction	\$			
Street & Drainage Improvements				304,224
Engineering and Architectural				
Services		48,931	48,931	93,802
General Administration		59	59	25,760
Total Expenditures	\$	48,990	48,990	423,786
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	\$			
Fund Balances - Beginning				
Fund Balances - Ending		\$		

**Webb County, Texas**  
**TXDOT - Ranchitos 359 East Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

Grant #5BCF5034  
Grant Period 10/01/05 - 09/30/07

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$		10,618	10,618	337,035
Total Revenues	\$		10,618	10,618	337,035
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements					279,682
Engineering and Architectural					
Services			10,618	10,618	30,126
General Administration					27,227
Total Expenditures	\$		10,618	10,618	337,035
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**TXDOT - Ranchito Penitas West Roadway Program**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2005**

Grant #5BCF5031  
Grant Period 10/01/05 - 09/30/07

		Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>					
Intergovernmental	\$		214,737	214,737	1,127,320
Total Revenues	\$		214,737	214,737	1,127,320
<b>EXPENDITURES</b>					
Current:					
Capital Projects:					
Construction	\$				
Street & Drainage Improvements					650,055
Engineering and Architectural					
Services			214,737	214,737	386,194
General Administration					91,071
Total Expenditures	\$		214,737	214,737	1,127,320
Excess (Deficiency) Of Revenues					
Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

**Webb County, Texas**  
**Texas Water Development Board-Contract G11800/G17100**  
**Rio Bravo-El Cenizo Water & Wastewater Project**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**From Inception and for the Year Ended September 30, 2006**

Grant # G11800/G17100				
Grant Period 7/14/99 - 03/31/07				
	Prior Years	Current Year	Total to Date	Project Authorization
<b>REVENUES</b>				
Intergovernmental	\$ 14,191,324	1,951,139	16,142,463	16,645,082
Interest	54,104	14,154	68,258	
Total Revenues	\$ 14,245,428	1,965,293	16,210,721	16,645,082
<b>EXPENDITURES</b>				
Capital Projects:				
Professional Services	\$ 1,562,525	79,394	1,641,919	1,687,584
Other Expenses	2,515,629	77,286	2,592,915	2,983,132
Capital Outlay	10,166,439	1,807,927	11,974,366	11,974,366
Total Expenditures	\$ 14,244,593	1,964,607	16,209,200	16,645,082
Excess (Deficiency) Of Revenue Over (Under) Expenditures	835	686	1,521	
Net Change in Fund Balances	\$ 835	686	1,521	
Fund Balances - Beginning, Restated				
Fund Balances - Ending		\$ 686		



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**NON-MAJOR GOVERNMENTAL FUNDS**  
**Debt Service Fund**

**WEBB COUNTY, TEXAS DEBT SERVICE**

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's Water Utility Enterprise Fund.

**Webb County, Texas**  
**Debt Service Fund**  
**Balance Sheet**  
**Nonmajor Governmental Funds**  
**September 30, 2006**

	<u>2006</u>
<b>ASSETS</b>	
Current:	
Cash And Cash Equivalents	\$ 947,761
Investments	
Delinquent Taxes Receivable	1,341,540
Less Allowance For Estimated Uncollectible Taxes	<u>(187,167)</u>
Net Taxes Receivable	1,154,373
Due From Other Funds	131,250
Prepaid Expenses	<u>5,248</u>
Total Current Assets	2,238,632
Total Assets	\$ <u><u>2,238,632</u></u>
<b>LIABILITIES AND FUND EQUITY</b>	
Current Liabilities:	
Accounts Payable	\$
Due To Other Funds	210,000
Deferred Revenue	<u>1,088,104</u>
Total Liabilities	\$ <u><u>1,298,104</u></u>
Fund Equity:	
Reserved for Debt Service	\$ 940,528
Total Fund Equity	\$ <u><u>940,528</u></u>
Total Liabilities And Fund Equity	\$ <u><u>2,238,632</u></u>

**Webb County, Texas**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended September 30, 2006 with Comparative Figures**  
**For the Year Ended September 30, 2005**

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/05
<b>REVENUES</b>					
Property Taxes	\$ 6,324,377	6,324,377	6,294,045	(30,332)	5,946,478
Refunds	216,791	202,926	2,142	(200,784)	19,949
Investment Earnings	65,000	65,000	165,222	100,222	89,054
Total Revenues	\$ 6,606,168	6,592,303	6,461,409	(130,894)	6,055,481
<b>EXPENDITURES</b>					
Current:					
General Government					
Issuance Costs	\$				253,006
Debt Service					
Certificates Of Obligation	3,270,000	3,235,937	3,212,743	23,194	2,801,646
Notes On Equipment	254,626	286,809	286,806	3	440,063
Loan Payments	144,193	144,124	144,124		140,184
Interest And Fiscal Charges	3,119,703	3,120,668	2,985,288	135,380	3,054,166
Late Payment Fees		275	275		323
Payments to Escrow Agent					202,066
Total Expenditures	\$ 6,788,522	6,787,813	6,629,236	158,577	6,891,454
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	(182,354)	(195,510)	(167,827)	27,683	(835,973)
Other Financing Sources (Uses):					
Long-Term Debt Issued	\$				12,716,562
Premium (Discount) On Bonds Issued					776,633
Payments To Refunded Bond Escrow Agent					(13,240,188)
Transfers In	722,000	735,865	525,865	210,000	861,799
Total Other Financing Sources (Uses)	\$ 722,000	735,865	525,865	210,000	1,114,806
Net change in fund balances	\$ 539,646	540,355	358,038	237,683	278,833
Fund Balances- Beginning			582,490		303,657
Fund Balances- Ending			\$ 940,528		582,490





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## **INTERNAL SERVICE FUNDS**

### **WEBB COUNTY EMPLOYEES' HEALTH BENEFITS**

An internal service fund used to account for Webb County employees' medical and dental premiums and payments.

### **WORKER'S COMPENSATION RESERVE FUND**

An internal service fund used to account for Webb County's self insurance of workmen's compensation premiums and payments.

Webb County, Texas  
Combining Statement of Net Assets  
Internal Service Funds  
September 30, 2006

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 1,304,316	\$ 4,367,038	\$ 5,671,354
Due from other funds	134,646	168,368	303,014
Total current assets	<u>1,438,962</u>	<u>4,535,406</u>	<u>5,974,368</u>
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	(55,361)	(23,940)	(79,301)
Total non-current assets	<u>4,767</u>	<u>-</u>	<u>4,767</u>
Total assets	<u>1,443,729</u>	<u>4,535,406</u>	<u>5,979,135</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts payable	555,891	52,894	608,785
Due to other funds	168,368	2,430,916	2,599,284
Other Accrued expenses	99,011	36,671	135,682
Compensated absences	-	22,812	22,812
Claims and judgments	615,692	511,935	1,127,627
Total current liabilities	<u>1,438,962</u>	<u>3,055,228</u>	<u>4,494,190</u>
Non-current liabilities:			
Claims and judgments	-	313,949	313,949
Total non-current liabilities	<u>-</u>	<u>313,949</u>	<u>313,949</u>
Total liabilities	<u>1,438,962</u>	<u>3,369,177</u>	<u>4,808,139</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	4,767	-	4,767
Unrestricted	-	1,166,227	1,166,227
Total net assets	<u>\$ 4,767</u>	<u>\$ 1,166,227</u>	<u>\$ 1,170,994</u>

**Webb County, Texas**  
**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended September 30, 2006**

	<u>Employees Health</u> <u>Benefits</u>	<u>Workers</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
<b>REVENUES</b>			
Charges for services	\$ 7,169,331	\$ 2,189,754	\$ 9,359,085
Total operating revenues	<u>7,169,331</u>	<u>2,189,754</u>	<u>9,359,085</u>
<b>OPERATING EXPENSES</b>			
Contractual services	-	53,169	53,169
Other supplies and expenses	-	2,401	2,401
Insurance claims and expenses	7,256,843	940,730	8,197,573
Depreciation	5,938	-	5,938
Total operating expenses	<u>7,262,781</u>	<u>996,300</u>	<u>8,259,081</u>
Operating income (loss)	<u>(93,450)</u>	<u>1,193,454</u>	<u>1,100,004</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and investment revenue	74,872	135,413	210,285
Total non-operating revenue (expenses)	<u>74,872</u>	<u>135,413</u>	<u>210,285</u>
Income (loss) before contributions and transfers	(18,578)	1,328,867	1,310,289
Capital contributions	-	-	-
Transfers in	12,640	-	12,640
Transfers out	-	(362,640)	(362,640)
Change in net assets	<u>(5,938)</u>	<u>966,227</u>	<u>960,289</u>
Total net assets - beginning	10,705	200,000	210,705
Total net assets - ending	<u>\$ 4,767</u>	<u>\$ 1,166,227</u>	<u>\$ 1,170,994</u>

**Webb County, Texas**  
**Webb County Employees' Health Benefits**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/05
<b>OPERATING REVENUES:</b>						
Charges For Services	\$ 5,933,980	5,933,980	5,863,970	5,863,970	(70,010)	4,813,488
Charges For Services-Employees	1,356,940	1,356,940	1,305,361	1,305,361	(51,579)	1,416,705
Total Operating Revenues	<u>\$ 7,290,920</u>	<u>7,290,920</u>	<u>7,169,331</u>	<u>7,169,331</u>	<u>(121,589)</u>	<u>6,230,193</u>
<b>OPERATING EXPENSES:</b>						
Current:						
Office Supplies	\$					
Blue Cross/Blue Shield Ad	1,088,346	1,088,346	1,042,803	1,042,803	45,543	959,523
Cafeteria Plan Sec 125 Ad	20,000	20,000	17,971	17,971	2,029	16,958
Cobra Administration Fees	2,500	2,500	900	900	1,600	900
Basic Life Insurance	62,000	62,000	59,115	59,115	2,885	56,956
Depreciation Expense			5,938	5,938	(5,938)	8,069
Health Education Program	5,000	3,000	1,265	1,265	1,735	4,190
Health Fair Month	8,000	10,000	9,799	9,799	201	5,757
Claims Paid	5,588,792	5,588,792	4,925,200	4,925,200	663,592	5,435,944
Claims Paid-Dental	463,069	463,069	398,761	398,761	64,308	358,001
Claims Paid-Prescriptions	943,450	943,450	801,029	801,029	142,421	709,907
Total Operating Expenses	<u>\$ 8,181,157</u>	<u>8,181,157</u>	<u>7,262,781</u>	<u>7,262,781</u>	<u>918,376</u>	<u>7,556,205</u>
Operating Income (Loss)	<u>(890,237)</u>	<u>(890,237)</u>	<u>(93,450)</u>	<u>(93,450)</u>	<u>796,787</u>	<u>(1,326,012)</u>
<b>NON-OPERATING REVENUES</b>						
Interest	\$		74,872	74,872	74,872	10,091
Total Non-Operating Revenues	<u>\$</u>	<u></u>	<u>74,872</u>	<u>74,872</u>	<u>74,872</u>	<u>10,091</u>
<b>OPERATING INCOME BEFORE TRANSFERS</b>	<u>\$ (890,237)</u>	<u>(890,237)</u>	<u>(18,578)</u>	<u>(18,578)</u>	<u>871,659</u>	<u>(1,315,921)</u>
Transfers In			12,640	12,640	12,640	2,351,114
Change in net assets	<u>\$ (890,237)</u>	<u>(890,237)</u>	<u>(5,938)</u>	<u>(5,938)</u>	<u>884,299</u>	<u>1,035,193</u>
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	<u>\$ (890,237)</u>	<u>(890,237)</u>	<u>(5,938)</u>	<u>(5,938)</u>	<u>884,299</u>	<u>1,035,193</u>
Total net assets - beginning			10,705			(1,024,488)
Total net assets - ending			<u>\$ 4,767</u>			<u>10,705</u>

**Webb County, Texas**  
**Webb County Worker's Compensation Reserve Fund**  
**Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)**  
**and Changes in Net Assets**  
**Year Ended September 30, 2006 with Comparative Figures**  
**for Year Ended September 30, 2005**

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/05
<b>OPERATING REVENUES:</b>						
Charges For Services And Refunds	\$ 1,968,849	1,968,849	2,189,754	2,189,754	220,905	1,994,468
Total Operating Revenues	\$ 1,968,849	1,968,849	2,189,754	2,189,754	220,905	1,994,468
<b>OPERATING EXPENSES:</b>						
Current:						
Wages And Fringe Benefits	\$					
Professional Services	50,000	41,984	41,983	41,983	1	28,934
Professional Services Drug/Alcohol Test	35,000	11,186	11,186	11,186		14,361
Bonds And Insurance	10,000	2,401	2,401	2,401		9,118
Worker's Compensation Premium	95,000	86,985	86,985	86,985		84,077
Third Party Administration	57,800	48,706	48,706	48,706		33,698
Safety Education Program						
Claims Paid Major Medical	700,000	743,898	805,039	805,039	(61,141)	263,472
Total Operating Expenses	\$ 947,800	935,160	996,300	996,300	(61,140)	433,660
Operating Income (Loss)	\$ 1,021,049	1,033,689	1,193,454	1,193,454	159,765	1,560,808
<b>NON-OPERATING REVENUES</b>						
Interest	\$ 20,000	20,000	135,413	135,413	115,413	79,254
Total Non-Operating Revenues	\$ 20,000	20,000	135,413	135,413	115,413	79,254
<b>OPERATING INCOME BEFORE TRANSFERS</b>	\$ 1,041,049	1,053,689	1,328,867	1,328,867	275,178	1,640,062
Transfers Out to:						
General Fund	(200,000)	(200,000)	(200,000)	(200,000)		(790,000)
Employee Retiree Insurance Trust Fund	(150,000)	(150,000)	(150,000)	(150,000)		(150,000)
Employee's Health Benefit Fund		(12,640)	(12,640)	(12,640)		(2,128,725)
Total Transfers	(350,000)	(362,640)	(362,640)	(362,640)		(3,068,725)
Change in net assets	\$ 691,049	691,049	966,227	966,227	275,178	(1,428,663)
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital.						
Income(Loss)	\$ 691,049	691,049	966,227	966,227	275,178	(1,428,663)
Total net assets - beginning			200,000			1,628,663
Total net assets - ending			\$ 1,166,227			200,000

**Webb County, Texas**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended September 30, 2006**

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2006
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Premiums from participants	\$ 7,169,332	\$ 2,189,756	\$ 9,359,088
Payments to vendors, suppliers, and insurance administrators	<u>(7,407,565)</u>	<u>(800,294)</u>	<u>(8,207,859)</u>
Net cash provided by operating activities	<u>(238,233)</u>	<u>1,389,462</u>	<u>1,151,229</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Interfund Transfer			
Transfers In	12,640		12,640
Transfers Out		<u>(362,640)</u>	<u>(362,640)</u>
Net cash provided by non capital financing activities	<u>12,640</u>	<u>(362,640)</u>	<u>(350,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of assets			
Net cash provided by capital financing activities			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Investment earnings	<u>74,872</u>	<u>135,413</u>	<u>210,285</u>
Net cash provided by investing activities	<u>74,872</u>	<u>135,413</u>	<u>210,285</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(150,721)</u>	<u>1,162,235</u>	<u>1,011,514</u>
Cash and pooled investments, beginning of year	<u>1,455,037</u>	<u>3,204,803</u>	<u>4,659,840</u>
<b>Cash and pooled investments, end of year</b>	<b>\$ <u><u>1,304,316</u></u></b>	<b>\$ <u><u>4,367,038</u></u></b>	<b>\$ <u><u>5,671,354</u></u></b>
<b>Reconciliation of operating income to net cash provided (used) by operations:</b>			
Operating income	\$ (93,450)	\$ 1,193,454	\$ 1,100,004
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	5,938		5,938
(Increase) Decrease in Due from Other Funds	2,262,818	(168,366)	2,094,452
Increase (Decrease) in Accounts Payable	99,117	(43,026)	56,091
Increase (Decrease) in Accrued Liabilities	(347,916)		(347,916)
Increase (Decrease) in Other Payable		29,121	29,121
Increase (Decrease) in Due to Other Funds		234,067	234,067
Increase (Decrease) in Funds Held In Trust	(2,164,740)		(2,164,740)
Increase (Decrease) in Short-Term Risk Liability		511,935	
Increase (Decrease) in Long-Term Risk Liability		(367,723)	(367,723)
Increase (Decrease) in Accrued Compensated Absences			
Total adjustments	<u>(144,783)</u>	<u>196,008</u>	<u>51,225</u>
<b>Net cash provided by operating activities</b>	<b>\$ <u><u>(238,233)</u></u></b>	<b>\$ <u><u>1,389,462</u></u></b>	<b>\$ <u><u>1,151,229</u></u></b>

## **NON-MAJOR GOVERNMENTAL FUNDS**

### **Fiduciary Funds**

#### **INVESTMENT TRUST FUND**

The Permanent School Investment Trust Fund accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

#### **INVESTMENT TRUST FUND**

The Available School Investment Trust Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

#### **PENSION TRUST FUND**

The County established in January 2003 an Employee Retiree Insurance Trust Fund (Other Employee Benefit Trust Fund) for health insurance and funded the first year from an internal fund transfer.

#### **AGENCY FUNDS**

The District Clerk Fund account for monies held in trust for these elected officials.

The County Clerk Fund account for monies held in trust for these elected officials.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.



Webb County, Texas  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
September 30, 2006

	Investment Trust Funds			Employee Retiree
	<u>Permanent School</u>			<u>Insurance Trust</u>
	<u>Fund</u>	<u>Available School</u>	<u>Total</u>	<u>Fund</u>
<b>ASSETS</b>				
Cash and investments	\$ 16,935,510	\$ 207,634	\$ 17,143,144	\$ 350,679
Other receivables	-	15,935,510	15,935,510	31
Total assets	<u>16,935,510</u>	<u>16,143,144</u>	<u>33,078,654</u>	<u>350,710</u>
<b>LIABILITIES</b>				
Accounts payable	15,935,510	16,143,144	32,078,654	170,235
Due to other governments	-	-	-	-
Refunds payable and others	-	-	-	-
Total liabilities	<u>15,935,510</u>	<u>16,143,144</u>	<u>32,078,654</u>	<u>170,235</u>
<b>NET ASSETS</b>				
Held in trust for benefits and other purposes	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 180,475</u>

**Webb County, Texas**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**For the Year Ended September 30, 2006**

	<u>Investment Trust Funds</u>			<u>Employee Retiree</u>
	<u>Permanent School</u>	<u>Available School</u>	<u>Total</u>	<u>Insurance Trust</u>
	<u>Fund</u>			<u>Fund</u>
<b>ADDITIONS</b>				
Contributions:				
Employer	\$ -	\$ -	\$ -	\$ -
Plan Members	-	-	-	53,530
Total contributions	-	-	-	53,530
Investment earnings:				
Interest	719,123	22,105	741,228	11,757
Total net investment earnings	719,123	22,105	741,228	11,757
<b>Other Additions:</b>				
Grazing lease and royalties	1,933,000	-	1,933,000	-
Transfers in	-	16,121,040	16,121,040	150,000
Total other additions	1,933,000	16,121,040	18,054,039	150,000
Total additions	2,652,123	16,143,144	18,795,267	215,287
<b>DEDUCTIONS</b>				
Benefits	-	-	-	17,811
Claims	-	-	-	115,069
Administrative	-	-	-	26,277
Education	-	16,143,144	16,143,144	-
Transfers out	16,121,040	-	16,121,040	-
Total deductions	16,121,040	16,143,144	32,264,184	159,157
Change in net assets	(13,468,917)	-	(13,468,917)	56,129
Net assets - beginning	14,468,917	-	14,468,917	124,346
Net assets - ending	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 180,475

Webb County, Texas  
Combining Statement of Fiduciary Assets and Liabilities  
Agency Funds  
September 30, 2006

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>District Attorney Hot Check Processing</u>	<u>District Attorney Pooled Seizures</u>
<b>ASSETS</b>				
Cash and investments	\$ 8,820,443	\$ 856,338	\$ 51,264	\$ 490,933
Other receivables	594	-	-	-
Total assets	<u>8,821,037</u>	<u>856,338</u>	<u>51,264</u>	<u>490,933</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	2,304	-
Due to other governments	-	-	-	-
Refunds payable and others	8,821,037	856,338	48,960	490,933
Total liabilities	<u>8,821,037</u>	<u>856,338</u>	<u>51,264</u>	<u>490,933</u>

**Webb County, Texas**  
**Combining Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**September 30, 2006**

	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor Collector Agency</u>	<u>Agency Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 68,937	\$ 123,223	\$ 3,268,397	\$ 13,679,535
Other receivables	84	576,007	28,880	605,565
Total assets	<u>69,021</u>	<u>699,230</u>	<u>3,297,277</u>	<u>14,285,100</u>
<b>LIABILITIES</b>				
Accounts payable	-	-	38,550	40,854
Due to other governments	-	-	3,258,727	3,258,727
Refunds payable and others	69,021	699,230	-	10,985,519
Total liabilities	<u>69,021</u>	<u>699,230</u>	<u>3,297,277</u>	<u>14,285,100</u>



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**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2006**

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>District Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 7,850,580	6,386,930	5,417,067	8,820,443
Other receivables	594			594
Total Assets	<u>\$ 7,851,174</u>	<u>6,386,930</u>	<u>5,417,067</u>	<u>8,821,037</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 7,851,174	5,032,773	4,062,911	8,821,037
Total Liabilities	<u>\$ 7,851,174</u>	<u>5,032,773</u>	<u>4,062,911</u>	<u>8,821,037</u>
<b>County Clerk Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,071,070	296,292	511,023	856,338
Total Assets	<u>\$ 1,071,070</u>	<u>296,292</u>	<u>511,023</u>	<u>856,338</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 1,071,070	288,960	503,692	856,338
Total Liabilities	<u>\$ 1,071,070</u>	<u>288,960</u>	<u>503,692</u>	<u>856,338</u>
<b>D.A. Hot Check Processing</b>				
<b>ASSETS</b>				
Cash and investments	\$ 48,020	469,275	466,030	51,264
Total Assets	<u>\$ 48,020</u>	<u>469,275</u>	<u>466,030</u>	<u>51,264</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 2,170	135		2,304
Refunds payable and others	45,850	469,142	466,032	48,960
Total Liabilities	<u>\$ 48,020</u>	<u>466,032</u>	<u>469,142</u>	<u>51,264</u>
<b>D.A. Pool Forfeiture Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 769,702	1,515,239	1,794,008	490,933
Other receivables	54,305		54,305	
Total Assets	<u>\$ 824,007</u>	<u>1,515,239</u>	<u>1,848,313</u>	<u>490,933</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 824,007	1,460,934	1,794,008	490,933
Total Liabilities	<u>\$ 824,007</u>	<u>1,460,934</u>	<u>1,794,008</u>	<u>490,933</u>

**Webb County, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For Year Ended September 30, 2006**

	Balance October 1, 2005	Additions	Deductions	Balance September 30, 2006
<b>Sheriff Inmate Trust Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 73,068	719,528	723,659	68,937
Other receivables	84			84
Total Assets	<u>\$ 73,152</u>	<u>719,528</u>	<u>723,659</u>	<u>69,021</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 73,152	719,528	723,659	69,021
Total Liabilities	<u>\$ 73,152</u>	<u>719,528</u>	<u>723,659</u>	<u>69,021</u>
<b>Cash Bonds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 77,194	754,296	708,267	123,223
Other receivables	583,756		7,749	576,007
Total Assets	<u>\$ 660,950</u>	<u>754,296</u>	<u>716,016</u>	<u>699,230</u>
<b>LIABILITIES</b>				
Refunds payable and others	\$ 660,950	171,290	133,010	699,230
Total Liabilities	<u>\$ 660,950</u>	<u>171,290</u>	<u>133,010</u>	<u>699,230</u>
<b>Tax Assessor-Collector Fund</b>				
<b>ASSETS</b>				
Cash and investments	\$ 3,085,108	86,131,686	85,948,397	3,268,397
Other receivables	70,344		41,464	28,880
Total Assets	<u>\$ 3,155,452</u>	<u>86,131,686</u>	<u>85,989,861</u>	<u>3,297,277</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 41,464	38,550	41,464	38,550
Due to other governments	\$ 3,113,988	84,410,342	84,265,603	3,258,727
Total Liabilities	<u>\$ 3,155,452</u>	<u>84,448,892</u>	<u>84,307,067</u>	<u>3,297,277</u>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	12,974,742	96,273,246	95,568,452	13,679,535
Other receivables	709,083	765,567	1,080,571	605,565
Total Assets	<u>\$ 13,683,825</u>	<u>97,038,813</u>	<u>96,649,023</u>	<u>14,285,100</u>
<b>LIABILITIES</b>				
Accounts payable	43,635	38,685	41,464	40,854
Refunds payable and others	10,526,202	8,142,627	7,683,312	10,985,519
Due to other governments	3,113,988	84,410,342	84,265,603	3,258,727
Total Liabilities	<u>\$ 13,683,825</u>	<u>92,591,654</u>	<u>91,990,379</u>	<u>14,285,100</u>

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedules By Source**  
**September 30, 2006 and 2005**

	<u>2006</u>	<u>2005</u>
<b>Capital Assets:</b>		
Land	\$ 6,577,370	6,577,370
Infrastructure and Infrastructure in Progress	88,623,625	84,937,017
Buildings	74,452,582	73,336,597
Furniture, Fixtures & Equipment	28,940,410	26,819,703
Construction In Progress	<u>3,772,021</u>	<u>1,636,502</u>
 Total Capital Assets	 <u>\$ 202,366,008</u>	 <u>193,307,189</u>
 <b>Investment In Capital Assets From:</b>		
Capital Projects Grants	\$ 42,326,531	39,761,689
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	89,326,520	83,625,540
Special Revenue Fund Revenues	13,369,404	13,216,595
Forfeitures	796,466	568,124
Federal Revenue	819,547	819,547
General Fund Revenues	6,114,617	6,060,877
Road and Bridge Fund Revenues	45,798,724	45,440,619
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>2,476,773</u>
 Total Investment In Capital Assets	 <u>\$ 202,366,008</u>	 <u>193,307,189</u>

This schedule includes capital assets of internal service funds.



**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>General Government</b>						
Radio Communications				20,752		20,752
Commissioners Court				193,935		193,935
County Judge				81,484		81,484
Risk Management				94,852		94,852
Elections Administrator				188,708		188,708
County Treasurer				17,999		17,999
County Auditor				184,299		184,299
Management Information System				442,259		442,259
Public Information Officer				478		478
Purchasing				106,221		106,221
Tax Assessor Collector				668,297		668,297
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				201,820		201,820
Building Maintenance				190,156		190,156
Central Appraisal				10,184		10,184
Tex-Mex Purchase	431,622		1,005,451			1,437,073
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
AS400 Purchase				285,274		285,274
Main Courthouse Building			408,181	340,635		748,816
Courthouse Annex			149,411			149,411
Available School Fund	261,500					261,500
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				47,774		47,774
County Clerks				37,790		37,790
Records Management Facility			695,196			695,196
Chiller Plant Project			37,397			37,397
Total General Government	2,600,288		19,758,183	6,040,832		28,399,302
<b>Justice System</b>						
County Attorney				173,856		173,856
County Clerk				142,825		142,825
District Clerk				137,709		137,709
District Clerk Central Jury Room				134,837		134,837
District Attorney				36,950		36,950
District Attorney Equitable Sharing				17,425		17,425
49th District Court				332,355		332,355
111th District Court				71,156		71,156
341st District court				105,432		105,432
406th District Court				1,950		1,950
Personal Bond Coordinator				617		617
County Court at Law #1				49,193		49,193
County Court at Law #2				33,128		33,128
Justice of the Peace Pct 1 Pl 1				21,751		21,751
Justice of the Peace Pct 1 Pl 2				34,483		34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2			1,078,996			1,078,996
Justice of the Peace Pct 2 Pl 1			109,934	12,168		122,102
Justice of the Peace Pct 2 Pl 2						
Justice of the Peace Pct 3			33,296			33,296

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Justice System (continued)</b>						
Justice of the Peace Pct 4			320,455	107,765		428,220
Regional Crime Lab				58,549		58,549
Public Defender's Office				76,651		76,651
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture fund				176,076		176,076
CJD Domestic Violence Counsel				8,242		8,242
Women's Legal Advocate				2,391		2,391
Alternative Education Program			216,713	149,843		366,556
Drug Impact Court				17,196		17,196
Drug Impact Court Reserve Fund				28,460		28,460
Records Management & Preservation Fund				22,180		22,180
County Clerk Records Management & Preservation Fund				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		18,167,759	634,833		19,906,206
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Juvenile Justice Center			83,728	42,605		126,333
Total Justice System	1,103,614		20,010,881	2,743,897		23,858,392
<b>Public Safety</b>						
Constable Pct 1				365,772		365,772
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				125,165		125,165
Constable Pct 3				71,231		71,231
Constable Pct 2				37,146		37,146
Sheriff				1,879,002		1,879,002
Criminal Justice Information System - Sheriff				100,031		100,031
Justice Center Security				19,307		19,307
Sheriff Forfeiture Fund				644,689		644,689
				130,514		130,514
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				136,104		136,104
Special Law Enforcement Unit				194,480		194,480
Local Law Enforcement Block				9,546		9,546
Laredo Fire Department Interlocal Agreement				447,716		447,716
Texas Vine				42,750		42,750
State Homeland Security				55,092		55,092
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129			155,729		191,858
Planning & Physical Dept				21,975		21,975
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue				68,257	146,071	214,328
Total Public Safety	259,946		1,499,997	6,037,408	146,071	7,943,423

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Corrections and Rehabilitation</b>						
Jail	908,380		11,424,309	716,843		13,049,532
Juvenile Probation				75,107		75,107
Juvenile Department				98,118		98,118
Adult Probation				53,536		53,536
CJAD Day Reporting Center				35,331		35,331
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
Law Enforcement Project Jail Upgrade			1,823,793	7,728		1,831,521
Jail Renovation			360,524			360,524
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village					1,766,551	1,766,551
Total Corrections and Rehabilitation	1,083,913		15,029,307	1,403,262	1,766,551	19,283,033
<b>Health and Human Services</b>						
Extension Agent				34,280		34,280
Veterans Service Office				13,537		13,537
Webb County Health Department				42,861		42,861
Welfare Office Operations				71,231		71,231
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,848,814		4,980,650
El Aguila Rural Transportation				120,268		120,268
Headstart				511,264		511,264
Meals on Wheels				30,669		30,669
Total Health and Human Services			3,697,584	3,850,703		7,548,287
<b>Community and Economic Development</b>						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				37,000		37,000
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				224,034		224,034
Casa Blanca Golf Course			483,717	328,716		812,433
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando and Oilton Parks			63,580			63,580
Mirando and Oilton Park Improvements			542,079			542,079
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Community and Economic Development (continued)</b>						
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617
Las Blancas Subdivision Plat					6,000	6,000
Hotel Motel Occup Tax Fund				2,887		2,887
EDA Life Downs				13,065		13,065
LIFE Downs Administration Building/Stage Canopy			97,796			97,796
El Cenizo Computer Capaci				9,462		9,462
TDHCA Self Help Center	3,304			8,434		11,738
Colonia Self Help Center				36,100		36,100
Mirando Community Center Expansion			103,998		825	104,823
Self Help Center			535,260	61,958	4,758	601,976
Self Help Community Park					337,419	337,419
Self Help Tool Library			154,487			154,487
Rio Bravo Community Park			550,547			550,547
Rio Bravo South Activity Center					48,449	48,449
El Cenizo Recreational Center			397,591			397,591
Villa Antigua	519,524		90,546		1,140,979	1,751,049
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
San Isidro Ruidoso Subdivision Parkway	500,795					500,795
Bruni Community Center			374,537			374,537
Buenos Aires Community Center					4,100	4,100
Larga Vista Library			157,861			157,861
El Cenizo Library					3,500	3,500
Park Development Pct 1						
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Peñitas West Community Park			343,534			343,534
Peñitas West Community Center			1,827		9,188	11,015
Azteca Community Center			15,439			15,439
La Ladrillera Neighborhood Facility			75,479			75,479
Fred and Anita Bruni Community Center					153,260	153,260
Noon Lions Park Improvements					44,772	44,772
Father McNoboe Splash Park					19,028	19,028
Farias Splash Park				26,950		26,950
Lafayette Splash Park				28,950		28,950
Father McNaboe Baseball Field Lights		41,000				41,000
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion			162,691			162,691
Mainstage			319,517			319,517
Show Barn			134,342			134,342
Wash Barn			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Community and Economic Development (continued)</b>						
Picnic Building 2			25,000			25,000
Holding Barn			134,342			134,342
Sales Arena			133,174			133,174
Open Pavilion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavilion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavilion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Corner I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	1,033,623	41,000	11,728,394	3,419,488	1,839,318	18,061,822
<b>Infrastructure and Environmental Services</b>						
<b>Facilities and Other Improvements</b>						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
El Aguila Rural Transportation				157,690		157,690
Community Development Project 714060 El Cenizo	700					700
Project 715105 El Pico Road	19,642					19,642
Community Development Project 703155	71,000					71,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Facilities and Other Improvements (continued)</b>						
Community Development Project 703939				18,000		18,000
Community Development Project 716235	25,000					25,000
Community Development Project 720889						
Community Development Project 721859					20,083	20,083
Mirando City St Improvement Fy88				6,495		6,495
Larga Vista Resource Center				39,883		39,883
Larga Vista Water Extension	82,488			49,738		132,226
Larga Vista Expansion						
Rio Bravo Drainage Contract	6,375					6,375
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for						
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Revenue Sharing			24,468			24,468
Potable water dispenser			500,000			500,000
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehicle & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		476,502				476,502
Road & Bridge		623,795		627,930		1,251,725
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	1,100,297	2,728,235	5,444,820	20,083	9,781,470
<b>Water and Sewer Lines</b>						
Waterline Larga Vista Subdivision Contract 703155		164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Rio Bravo Project #3080-02						
Total Water and Sewer Lines		3,811,758				3,811,758
<b>Infrastructure</b>						
Larga Vista Water Extension		181,604				181,604
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Center		31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081		105,741				105,741
TWDB Colonias Project County/City Interlocal		55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672				1,509,672
TWDB GO11800 EDAP Water		4,374,906				4,374,906

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Infrastructure (continued)</b>						
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Improvement Mirando City-Contract 700399		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Los Corralitos Water Improvement		18,790				18,790
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interlocal		281,748				281,748
Extension of McPherson Road County/City Interlocal		612,497				612,497
Inner Loop Capital Project County/City Interlocal		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Peñitas West Septic Tank		19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 70299		154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Subdivision-Contract 703155		181,989				181,989
Drainage-Contract 703110		296,178				296,178
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche						
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/						
Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein						
Road/Modular Contract 717282		33,337				33,337
Self Help Center Drainage						
Improvements-Contract 718003		96,999				96,999
Bruni/Mirando Paving		28,139				28,139
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
Waterline Rio Bravo Los Corralitos		73,585				73,585
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, &		275,550				275,550
FM 1472/FM 3338 EDAP Contract # 721105	7,952					7,952
Total Infrastructure	7,952	13,527,958				13,535,910
<b>Infrastructure in Progress</b>						
Sewerline w/manholes-Contract 720155		78,200				78,200
Street Easement Acquisition-Contract 721105		442,261				442,261
Puente de la Unidad International Bridge		3,405,307				3,405,307
0.5 MGD Rio Bravo WW Treatment Plant-3080-02						
TWDB GO11900 CWTAP Wastewater		4,118,082				4,118,082
TWDB GO11800 EDAP Wastewater						
TWDB GO11800 EDAP Water		11,834,293				11,834,293
La Presa Colonia Project		114,538				114,538
Old Milwaukee/Tanquecitos I		22,944				22,944
TCDP 722205 Tanquesitos Sewer		9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving		2,235,952				2,235,952

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Infrastructure in Progress (continued)</b>						
BCAP Rio Bravo 3BCF5013 Drainage & Paving		2,281,815				2,281,815
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage &		432,707				432,707
BCAP D-5 Acres M2400009		8,938				8,938
BCAP Los Altos		37,869				37,869
BCAP Ranchitos 359		10,618				10,618
BCAP Old Milwaukee		48,990				48,990
BCAP Peñitas Project		214,737				214,737
BCAP Tanquecitos 1&2		133,739				133,739
EDA08-88-04040 Rail Bypass		294,000				294,000
RailRoad Bridge #1		205,319				205,319
Lake Casa Blanca Dam Repair		39,900				39,900
TCDP 722961 Rio Bravo Drainage		881,350				881,350
Espejo Molina Road		7,540				7,540
Del Mar Boulevard/San Ignacio Road		116,412				116,412
Mangana Hein Road		170,837				170,837
El Pico Road		2,746				2,746
Botines & Well Lane Road		52,713				52,713
TCDP 721175 Colonias EDAP		24,385				24,385
ORCA Vela Tract Water & Sewer Service		98,065				98,065
Peñitas West Community Center		407,481				407,481
Tanquesitos/Sewer Facilities		67,965				67,965
Cuatro Vientos Road Project		111,983				111,983
Mirando Paving Project-Storm Water Drainage		51,961				51,961
Los Corralitos Water System		141,584				141,584
ROW Community Development TCDP 721105		77,739				77,739
Community Development Project 720889		204,675				204,675
ROW Acquisition		42,314				42,314
ROW Acquisition Hwy 59/359		308,264				308,264
Colonias ROW Acquisition Hwy 59		111,102				111,102
Project # 720889		38,726				38,726
Carrizo-Wilcox Test Drilling & Pilot Well Program		704,322				704,322
Bruni Paving Design Project		47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek		56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek		5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35		12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35		4,247				4,247
Wright Road: Tejones Creek		10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359		5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N		4,247				4,247
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk		17,736				17,736
Total Infrastructure in Progress		29,769,249				29,769,249
<b>Bridges</b>						
Jennings Road: Culvert at Agua Azul Creek		154,969				154,969
Jennings Road: Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek		70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek		70,137				70,137
Mines Road: Culvert at Branch of Espada Creek		106,641				106,641
Mines Road: Culvert at Branch of Espada Creek		76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek		122,808				122,808

(continued)



**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Bridges (continued)</b>						
Mangana Hein Rd: Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd: Culvert at Draw		80,156				80,156
Mines Road: Culvert at Pinto Creek		130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek		9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road: Steel Girder at Salado Creek		15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Rd.: Steel Girder at Venzuela Creek		7,032				7,032
Espejo-Gates Rd.: Steel Girder at Venzuela Crk Relief		5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Creek		16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek		12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Creek		7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Crk		53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel		7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel		10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado Crk		13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk		12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek		26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek		13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk		17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek		53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek		12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito Crk		12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones Crk		14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk		8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek		8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek		18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek		32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief		7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek		19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco Arr		8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Creek		9,505				9,505
Wright Road: Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762
<b>Paved Roads</b>						
Espejo-Molina Road		1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road		12,433				12,433
Mangana-Hein Road		1,696,436				1,696,436
Golf/Entrance		261,187				261,187
Jennings		1,944,389				1,944,389

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Paved Roads (continued)</b>						
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Road Upgrade		439,717				439,717
Total Paved Roads		8,748,811				8,748,811
<b>Caliche Roads</b>						
Mangana-Hein Road		618,131				618,131
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734

(continued)

Webb County, Texas  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Function and Activity**  
**September 30, 2006**

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
<b>Infrastructure and Environmental Services</b>						
<b>Caliche Roads (continued)</b>						
Colonias, Network 6 - Botines		94,291				94,291
Road Upgrade		331,419				331,419
Total Caliche Roads		25,824,523				25,824,523
<b>Dirt Roads</b>						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
<b>Dam</b>						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
<b>Cattle Guards</b>						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
<b>Culverts</b>						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
<b>Total Governmental Funds Capital Assets</b>	<u>6,577,370</u>	<u>88,623,625</u>	<u>74,452,582</u>	<u>28,940,410</u>	<u>3,772,021</u>	<u>202,366,008</u>

(concluded)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>General Government</b>					
Radio Communications	20,752				20,752
Commissioners Court	193,935				193,935
County Judge	81,484				81,484
Risk Management	94,852				94,852
Elections Administrator	109,964	78,744			188,708
County Treasurer	17,999				17,999
County Auditor	175,499	8,800			184,299
Management Information System	442,259				442,259
Public Information Officer	478				478
Purchasing	106,221				106,221
Tax Assessor Collector	650,391	17,906			668,297
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	201,820				201,820
Building Maintenance	190,156				190,156
Central Appraisal	10,184				10,184
Tex-Mex Purchase	1,437,903	(830)			1,437,073
Webb County Courthouse Renovation	4,331,180				4,331,180
Administration Building	15,357,922				15,357,922
Computerization Master Plan	2,209,368				2,209,368
AS400 Purchase	285,274				285,274
Main Courthouse Building	748,816				748,816
Courthouse Annex	149,411				149,411
Available School Fund	261,500				261,500
R & B Office, Training Rm, Gas St	158,063				158,063
R & B Garage, Car Office, Welding Shop	190,953				190,953
R & B Rep. Station/Tower, Fence	43,898				43,898
County Engineering	38,200	9,574			47,774
County Clerks		37,790			37,790
Records Management Facility	409,930	695,195		(409,930)	695,195
Chiller Plant Project	37,397				37,397
Total General Government	27,962,053	847,180		(409,930)	28,399,303
<b>Justice System</b>					
County Attorney	173,856				173,856
County Clerk	142,825				142,825
District Clerk	137,709				137,709
District Clerk Central Jury Room	119,927	14,910			134,837
District Attorney	36,950				36,950
District Attorney Equitable Sharing	17,425				17,425
49th District Court	332,355				332,355
111th District Court	61,213	9,943			71,156
341st District court	95,489	9,943			105,432
406th District Court	1,950				1,950
Personal Bond Coordinator	617				617
County Court at Law #1	49,193				49,193
County Court at Law #2	33,128				33,128
Justice of the Peace Pct 1 Pl 1	21,751				21,751
Justice of the Peace Pct 1 Pl 2	34,483				34,483
Justice of the Peace Courthouse Pct 2, Pl 1 & 2	1,078,996				1,078,996
Justice of the Peace Pct 2 Pl 1	122,102				122,102
Justice of the Peace Pct 2 Pl 2					
Justice of the Peace Pct 3	33,296				33,296

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Justice System (continued)</b>					
Justice of the Peace Pct 4	428,220				428,220
Regional Crime Lab	58,549				58,549
Public Defender's Office	70,558	21,580	15,487		76,651
Law Library	15,459				15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	176,076				176,076
CJD Domestic Violence Counsel	8,242				8,242
Women's Legal Advocate	2,391				2,391
Alternative Education Program	366,556				366,556
Drug Impact Court	17,196				17,196
Drug Impact Court Reserve Fund	28,460				28,460
Records Management & Preservation Fund	22,180				22,180
County Clerk Records Management & Preservation Fund	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,901,388	4,818			19,906,206
Judicial General	77,600				77,600
Pretrial	6,530				6,530
Juvenile Justice Center	126,333				126,333
Total Justice System	23,812,686	61,193	15,487		23,858,392
<b>Public Safety</b>					
Constable Pct 1	266,568	99,204			365,772
Constable Forfeiture Fund	28,878				28,878
Constable Pct 4	91,319	33,846			125,165
Constable Pct 3	71,231				71,231
Constable Pct 2	37,146				37,146
Sheriff	1,489,521	389,481			1,879,002
Criminal Justice Information System - Sheriff	100,031				100,031
Justice Center Security	19,307				19,307
Sheriff Forfeiture Fund	292,818	351,871			644,689
District Attorney Forfeiture Fund		130,514			130,514
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098	67,300				67,300
OJP LLEBG 2000LBBX0978	136,104				136,104
Special Law Enforcement Unit	194,480				194,480
Local Law Enforcement Block	9,546				9,546
Laredo Fire Department Interlocal Agreement		447,716			447,716
Texas Vine	42,750				42,750
State Homeland Security	55,092				55,092
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	36,129	155,729			191,858
Planning & Physical Dept	21,975				21,975
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,747,153				1,747,153
911 Computerization Costs	694,295				694,295
County Morgue	122,049	92,279			214,328
Total Public Safety	6,242,782	1,700,641			7,943,423

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Corrections and Rehabilitation</b>					
Jail	12,931,352	118,180			13,049,532
Juvenile Probation	79,107		4,000		75,107
Juvenile Department	118,314		20,196		98,118
Adult Probation	53,536				53,536
CJAD Day Reporting Center	35,331				35,331
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
Law Enforcement Project Jail Upgrade	1,831,521				1,831,521
Jail Renovation	360,524				360,524
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village	525,450	1,241,101			1,766,551
Total Corrections and Rehabilitation	17,947,948	1,359,281	24,196		19,283,033
<b>Health and Human Services</b>					
Extension Agent	34,280				34,280
Veterans Service Office	13,537				13,537
Webb County Health Department	42,861				42,861
Welfare Office Operations	71,231				71,231
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	4,980,650				4,980,650
El Aguila Rural Transportation	120,268				120,268
Headstart	511,264				511,264
Meals on Wheels	16,548	14,121			30,669
Total Health and Human Services	7,534,166	14,121			7,548,287
<b>Community and Economic Development</b>					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	37,000				37,000
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	199,610	24,424			224,034
Casa Blanca Golf Course	812,433				812,433
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando and Oilton Parks	63,580				63,580
Mirando and Oilton Park Improvements	542,079				542,079
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Community and Economic Development (continued)</b>					
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617
Las Blancas Subdivision Plat	6,000				6,000
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
LIFE Downs Administration Building/Stage Canopy	97,796	97,796		(97,796)	97,796
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center	36,100				36,100
Mirando Community Center Expansion	104,823				104,823
Self Help Center	540,018	61,958			601,976
Self Help Community Park		337,419			337,419
Self Help Tool Library		154,487			154,487
Rio Bravo Community Park	550,547				550,547
Rio Bravo South Activity Center		48,449			48,449
El Cenizo Recreational Center	397,591				397,591
Villa Antigua	817,264	933,785			1,751,049
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	169,910				169,910
Oilton Bruni Mirando CC	567,793				567,793
San Isidro Ruidoso Subdivision Parkway	500,795				500,795
Bruni Community Center	374,537				374,537
Buenos Aires Community Center		4,100			4,100
Larga Vista Library	157,861				157,861
El Cenizo Library	3,500				3,500
Park Development Pct 1					
Park Development Pct 2	29,102				29,102
Park Development Pct 3	353				353
Peñitas West Community Park	343,534				343,534
Peñitas West Community Center	9,188	1,827			11,015
Azteca Community Center	15,439				15,439
La Ladrillera Neighborhood Facility	75,479				75,479
Fred and Anita Bruni Community Center		153,260			153,260
Noon Lions Park Improvements		44,772			44,772
Father McNoboe Splash Park		19,028			19,028
Farias Splash Park		26,950			26,950
Lafayette Splash Park		28,950			28,950
Father McNaboe Baseball Field Lights		41,000			41,000
Club Office	58,136				58,136
Larga Vista Center	290,000				290,000
Larga Vista Expansion	147,833			14,858	162,691
Mainstage	319,517				319,517
Show Barn	134,342				134,342
Wash Barn	25,000				25,000
Holding Pens	134,342				134,342
Picnic Building 1	25,000				25,000

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Community and Economic Development (continued)</b>					
Picnic Building 2	25,000				25,000
Holding Barn	134,342				134,342
Sales Arena	133,174				133,174
Open Pavilion	199,539				199,539
Jockey Building 1	35,000				35,000
Jockey Building 2	35,000				35,000
Finance Office Building	30,000				30,000
Closed Pavilion	199,539				199,539
Horse Stall 1	57,416				57,416
Horse Stall 2	57,416				57,416
Horse Stall 3	57,416				57,416
Horse Stall 4	57,416				57,416
Horse Stall 5	57,416				57,416
Horse Stall 6	57,416				57,416
Horse Stall 7	57,416				57,416
Horse Track Bleacher-Grand Stand	300,000				300,000
Pavilion BBQ Cover	19,729				19,729
Carpenter Barn	38,337				38,337
Floyd Center I	50,000				50,000
Floyd Center II	50,000				50,000
Coordinator Office	113,752				113,752
Jesus Garcia I	60,000				60,000
Jesus Garcia II	54,000				54,000
Little Folks	184,638				184,638
Little Palominos	229,273				229,273
Magic Corner I	60,000				60,000
Magic Corner II	60,000				60,000
Roosevelt	61,000				61,000
Russell Terrace	61,000				61,000
Jorge De La Garza Center	61,000				61,000
Sierra Vista Center	281,843				281,843
Springfield Acres	61,000				61,000
Tatangelo I	64,000				64,000
Tatangelo II	61,000				61,000
Tatangelo III	67,000				67,000
Tatangelo IV	67,000				67,000
Villa Allegre I	55,000				55,000
Villa Allegre II	63,000				63,000
Villa Allegre III	63,772				63,772
Villa Allegre IV	55,000				55,000
Prada	116,300				116,300
Total Community and Economic Development	16,166,555	1,978,205		(82,938)	18,061,823
<b>Infrastructure and Environmental Services</b>					
<b>Facilities and Other Improvements</b>					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
El Aguila Rural Transportation	157,690				157,690
Community Development Project 714060 El Cenizo	700				700
Project 715105 El Pico Road	19,642				19,642
Community Development Project 703155	71,000				71,000

(continued)



**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Facilities and Other Improvements (continued)</b>					
Community Development Project 703939	18,000				18,000
Community Development Project 716235	25,000				25,000
Community Development Project 720889					
Community Development Project 721859	20,083				20,083
Mirando City St Improvement Fy88	6,495				6,495
Larga Vista Resource Center	39,883				39,883
Larga Vista Water Extension	132,226				132,226
Larga Vista Expansion	14,858			(14,858)	
Rio Bravo Drainage Contract	6,375				6,375
Rio Bravo Capital Project	25,266				25,266
Road Highway Acquisition	30,764				30,764
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
Webb County Detention Center	250,000				250,000
LCC Community College Consortium for					
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Revenue Sharing	24,468				24,468
Potable water dispenser	500,000				500,000
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehicle & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center	200,222				200,222
Oilton Elevated Tank	476,502				476,502
Road & Bridge	1,251,725				1,251,725
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	9,796,328			(14,858)	9,781,470
<b>Water and Sewer Lines</b>					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Wastewater collection lines	1,349,592				1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Rio Bravo Project #3080-02	421,175			(421,175) *	
Total Water and Sewer Lines	4,232,933			(421,175)	3,811,758
<b>Infrastructure</b>					
Larga Vista Water Extension	181,604				181,604
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Center	31,462				31,462
St Imp & Rio Bravo Civic Center-Contract 707081	105,741				105,741
TWDB Colonias Project County/City Interlocal	55,839				55,839
TWDB GO11900 CWTAP Wastewater		1,509,672			1,509,672
TWDB GO11800 EDAP Water		4,374,906			4,374,906

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Infrastructure (continued)</b>					
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Los Corralitos Water Improvement	18,790				18,790
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interlocal	281,748				281,748
Extension of McPherson Road County/City Interlocal	612,497				612,497
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Peñitas West Septic Tank	19,824				19,824
Flood & Drainage Facilities Rio Bravo-Contract 702999	154,985				154,985
Extension of Del Mar Blvd. County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Subdivision-Contract 703155	181,989				181,989
Drainage-Contract 703110	296,178				296,178
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche					
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade Soil Roads Peñitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/					
Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein					
Road/Modular Contract 717282	33,337				33,337
Self Help Center Drainage					
Improvements-Contract 718003	96,999				96,999
Bruni/Mirando Paving	28,139				28,139
Storm Drainage	5,460				5,460
3 Webb County Community Centers	21,000				21,000
Waterline Rio Bravo Los Corralitos	73,585				73,585
ROW Acq-Centenarios, Arcos, Fresnos, Nopalitos, & M	275,550				275,550
FM 1472/FM 3338 EDAP Contract # 721105	7,952				7,952
Total Infrastructure	7,651,332	5,884,579			13,535,910
<b>Infrastructure in Progress</b>					
Sewerline w/manholes-Contract 720155	78,200				78,200
Street Easement Acquisition-Contract 721105	442,261				442,261
Puente de la Unidad International Bridge	3,312,278	93,029			3,405,307
0.5 MGD Rio Bravo WW Treatment Plant-3080-02	3,718,575			(3,718,575) *	
TWDB GO11900 CWTAP Wastewater	12,333,928	49,850		(8,265,696)	4,118,082
TWDB GO11800 EDAP Wastewater	3,677,531			(3,677,531)	
TWDB GO11800 EDAP Water	3,672,717	1,883,038		6,278,538	11,834,293
La Presa Colonia Project	38,788	75,750			114,538
Old Milwaukee/Tanquecitos I	22,944				22,944
TCDP 722205 Tanquesitos Sewer	9,978				9,978
BCAP El Cenizo 3BCF5012 Drainage & Paving	774,382	1,461,571			2,235,952

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Infrastructure in Progress (continued)</b>					
BCAP Rio Bravo 3BCF5013 Drainage & Paving	1,486,133	795,682			2,281,815
BCAP Bruni, Mirando; Oilton 3BCF5014 Drainage & P.	67,380	365,327			432,707
BCAP D-5 Acres M2400009		8,938			8,938
BCAP Los Altos		37,869			37,869
BCAP Ranchitos 359		10,618			10,618
BCAP Old Milwaukee		48,990			48,990
BCAP Peñitas Project		214,737			214,737
BCAP Tanquecitos 1&2		133,739			133,739
EDA08-88-04040 Rail Bypass		294,000			294,000
RailRoad Bridge #1		205,319			205,319
Lake Casa Blanca Dam Repair		39,900			39,900
TCDP 722961 Rio Bravo Drainage	881,350				881,350
Espejo Molina Road	7,540				7,540
Del Mar Boulevard/San Ignacio Road	74,798	41,615			116,412
Mangana Hein Road	104,693	66,144			170,837
El Pico Road		2,746			2,746
Botines & Well Lane Road		52,713			52,713
TCDP 721175 Colonias EDAP	22,493	1,893			24,385
ORCA Vela Tract Water & Sewer Service	4,601	93,464			98,065
Peñitas West Community Center		407,481			407,481
Tanquesitos/Sewer Facilities		67,965			67,965
Cuatro Vientos Road Project	111,983				111,983
Mirando Paving Project-Storm Water Drainage	51,961				51,961
Los Corralitos Water System	141,584				141,584
ROW Community Development TCDP 721105	77,739				77,739
Community Development Project 720889	204,675				204,675
ROW Acquisition	42,314				42,314
ROW Acquisition Hwy 59/359	244,662	63,603			308,264
Colonias ROW Acquisition Hwy 59	111,102				111,102
Project # 720889	38,726				38,726
Carrizo-Wilcox Test Drilling & Pilot Well Program	12,940	691,383			704,322
Bruni Paving Design Project	47,500				47,500
Mines Rd.: Chupadera Creek to Ambrosia Creek	56,216				56,216
Raices Rd. a mile N of Alamo Rd.: Jaboncillo Creek	5,457				5,457
Callaghan Rd.: Carrizitos Creek 10.6 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 10.44 mi E of IH 35	12,870				12,870
Callaghan Rd.: Carrizitos Creek 8.6 mi E of IH 35	4,247				4,247
Wright Road: Tejones Creek	10,296				10,296
Vaquillas Road: Agua Azul 7 mi SE of Hwy 359	5,456				5,456
Espejo-Gates: Canyon Creek 1.2 mi W of US 83 N	4,247				4,247
Las Tiendas Rd.: Tejones Creek & Santa Isabel Crk	17,736				17,736
Total Infrastructure in Progress	31,945,151	7,207,361		(9,383,264)	29,769,248
<b>Bridges</b>					
Jennings Road: Culvert at Agua Azul Creek	154,969				154,969
Jennings Road: Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd: Culvert at Br of Jaboncillo Creek	70,004				70,004
Mangana Hein Rd: Culvert at Br of Becerra Creek	70,137				70,137
Mines Road: Culvert at Branch of Espada Creek	106,641				106,641
Mines Road: Culvert at Branch of Espada Creek	76,648				76,648
San Ignacio Rd: Culvert at Chacon Creek	122,808				122,808

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Bridges (continued)</b>					
Mangana Hein Rd: Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd: Culvert at Draw	80,156				80,156
Mines Road: Culvert at Pinto Creek	130,050				130,050
Lincoln Road: Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd: Steel Girder at Becerra Creek	9,298				9,298
Mines Rd: Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road: Steel Girder at Salado Creek	15,743				15,743
Mines Rd: Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Rd.: Steel Girder at Velenzuela Creek	7,032				7,032
Espejo-Gates Rd.: Steel Girder at Velenzuela Crk Relief	5,224				5,224
Aguilares Road: Timber Stringer at Agua Azul Creek	16,934				16,934
Callaghan Road: Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road: Timber Stringer at Br of Dolores Creek	7,315				7,315
Alamo Road: Timber Stringer at Br of Jaboncillo Crk	53,106				53,106
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel C	7,837				7,837
Las Tiendas Rd.: Timber Stringer at Br of Santa Isabel C	10,483				10,483
La Martinera Rd.: Timber Stringer at Br of Venado Crk	13,117				13,117
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	11,595				11,595
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	9,783				9,783
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	18,446				18,446
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	9,077				9,077
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	11,693				11,693
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	144,223				144,223
Callaghan Rd.: Timber Stringer at Br of Carrizitos Crk	12,603				12,603
Mines Rd.: Timber Stringer at Br of Espada Creek	26,182				26,182
Mines Rd.: Timber Stringer at Br of Espada Creek	13,358				13,358
Raices Rd.: Timber Stringer at Br of Jaboncillo Crk	17,499				17,499
Raices Rd.: Timber Stringer at Br of Raices Creek	53,084				53,084
Lincoln Rd.: Timber Stringer at Br of Salado Creek	12,708				12,708
Jordan Ranch Rd: Timber Stringer at Br of San Juanito C	12,674				12,674
Las Tiendas Rd.: Timber Stringer at Br of Tejones Crk	14,529				14,529
Callaghan Rd.: Timber Stringer at Br of Venado Crk	8,928				8,928
Espejo-Gates Rd.: Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Rd.: Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road: Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd.: Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Rd.: Timber Stringer at Dolores Crk Relief	7,315				7,315
Mines Rd.: Timber Stringer at Espada Creek	19,799				19,799
Raices Rd.: Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Rd.: Timber Stringer at Palito Blanco Arroy	8,712				8,712
Rubios Rd.: Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road.: Timber Stringer at Tejones Creek	9,505				9,505
Wright Road: Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762
<b>Paved Roads</b>					
Espejo-Molina Road	1,011,387				1,011,387
East Del Mar Boulevard/San Ignacio Road	12,433				12,433
Mangana-Hein Road	1,696,436				1,696,436
Golf/Entrance	261,187				261,187
Jennings	1,944,389				1,944,389

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Paved Roads (continued)</b>					
Community - Augilares	72,552				72,552
Community - Oilton City	480,145				480,145
Community - Mirando City	406,290				406,290
Community - Bruni	493,353				493,353
Penitas West Drive	502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk	683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				490,956
Colonias, Network 6 - Botines	254,785				254,785
Road Upgrade	103,050	336,667			439,717
Total Paved Roads	8,412,143	336,667			8,748,811
<b>Caliche roads</b>					
Mangana-Hein Road	618,131				618,131
Wormser Road	670,515				670,515
Jennings	544,794				544,794
Jordan Road	104,768				104,768
J. C. Perez Road	1,833,440				1,833,440
Lincoln-Nicholson road	83,814				83,814
Magnolia	240,966				240,966
Mills-Bennet	52,384				52,384
Moreno	115,245				115,245
Pescadito	209,536				209,536
Pintas Adami S	220,013				220,013
Rubio Road	324,781				324,781
San Pablo	429,549				429,549
Santo Nino	251,443				251,443
Superior	1,278,170				1,278,170
Vaquillas	1,948,685				1,948,685
Welhousen Road	34,481				34,481
Wilson	869,574				869,574
Wormser Road	2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.	188,582				188,582
Colonias, Network 2- Pueblo Nuevo	73,338				73,338
Colonias, Network 5 - D-5 Acres	62,861				62,861
Community - Augilares	83,814				83,814
Community - Oilton City	115,245				115,245
Community - Mirando City	261,920				261,920
Webb	52,384				52,384
Alamo Road	1,980,115				1,980,115
Callaghan Road	880,051				880,051
Chapote-Mesas	3,101,133				3,101,133
Eagle Pass	1,435,322				1,435,322
Espejo-Gates	1,037,203				1,037,203
Galvan	1,121,018				1,121,018
Jefferies	1,037,203				1,037,203
Las Tiendas	157,152				157,152
Penitas West Drive	52,384				52,384
Phelps	209,536				209,536
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734

(continued)

**Webb County, Texas**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes By Function and Activity**  
**Fiscal the Year Ended September 30, 2006**

	Capital and Infrastructure Assets At 9/30/05	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/06
<b>Infrastructure and Environmental Services</b>					
<b>Caliche Roads (continued)</b>					
Colonias, Network 6 - Botines	94,291				94,291
Road Upgrade	309,981	21,438			331,419
Total Caliche Roads	25,803,085	21,438			25,824,523
<b>Dirt Roads</b>					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
<b>Dam</b>					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	2,523,069				2,523,069
<b>Cattle Guards</b>					
31 County Roads	71,968				71,968
Total Cattle Guards	71,968				71,968
<b>Culverts</b>					
34 County Roads	33,410				33,410
Total Culverts	33,410				33,410
<b>Total Governmental Funds Capital Assets</b>	<b>193,307,189</b>	<b>19,410,666</b>	<b>39,683</b>	<b>(10,312,165)</b>	<b>202,366,008</b>

\* Transferred Infrastructure and Infrastructure-in-Progress from Governmental activities to Business-type activities.

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## STATISTICAL SECTION

This part of the Webb County, Texas statistical's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	472
<i>These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.</i>	
<b>Revenue Capacity</b>	477
<i>These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.</i>	
<b>Debt Capacity</b>	481
<i>These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.</i>	
<b>Demographic and Economic Information</b>	486
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.</i>	
<b>Operating Information</b>	488
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.</i>	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The county implemented GASB Statement 34 in 2002; schedules presenting government-wide information beginning in that year.



WEBB COUNTY, TEXAS  
Net Assets by Component  
Last Five Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Governmental activities					
Invested in capital assets, net of related debt	\$ 32,855,945	\$ 18,786,976	\$ 29,799,643	\$ 41,560,728	\$ 38,299,037
Restricted	25,771,854	24,871,359	27,977,633	24,910,759	32,891,275
Unrestricted	11,996,741	21,222,593	15,490,884	19,121,997	20,950,298
Total governmental activities net assets	<u>\$ 70,624,540</u>	<u>\$ 64,880,928</u>	<u>\$ 73,268,160</u>	<u>\$ 85,593,484</u>	<u>\$ 92,140,610</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 355,799	\$ 362,622	\$ 342,154	\$ 176,889	\$ 3,618,563
Restricted	-	-	-	351,933	409,374
Unrestricted	114,052	(19,522)	37,949	(36,414)	(56,722)
Total business-type activities net assets	<u>\$ 469,851</u>	<u>\$ 343,100</u>	<u>\$ 380,103</u>	<u>\$ 492,408</u>	<u>\$ 3,971,215</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Changes in Net Assets  
Last Five Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Expenses</b>					
Governmental activities:					
General Government	\$ 11,947,403	\$ 13,487,391	\$ 14,585,966	\$ 15,830,470	\$ 17,296,207
Public Safety	7,438,934	7,985,078	8,856,552	9,947,515	10,935,866
Justice System	15,107,757	18,844,056	19,318,933	22,536,903	22,456,105
Health and Human Services	15,097,668	17,294,894	15,474,538	17,015,316	16,877,807
Infrastructure and Environmental	5,657,948	7,833,265	6,467,850	6,411,532	6,585,998
Correction and Rehabilitation	11,352,329	12,414,986	12,347,364	13,232,571	13,601,562
Community and Economic Development	2,476,400	1,972,546	1,568,358	2,230,306	2,798,769
Interest on long-term debt	2,747,740	3,169,359	3,366,033	3,107,381	3,198,673
Total governmental activities expenses	<u>71,826,179</u>	<u>83,001,575</u>	<u>81,985,594</u>	<u>90,311,994</u>	<u>93,750,987</u>
Business-type activities:					
Webb County Water Utility	1,084,617	1,244,183	1,323,342	1,393,392	1,736,292
Total business-type activities expenses	<u>1,084,617</u>	<u>1,244,183</u>	<u>1,323,342</u>	<u>1,393,392</u>	<u>1,736,292</u>
Total primary government expenses	<u>\$ 72,910,796</u>	<u>\$ 84,245,758</u>	<u>\$ 83,308,936</u>	<u>\$ 91,705,386</u>	<u>\$ 95,487,279</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 1,490,934	\$ 1,310,441	\$ 1,724,984	\$ 1,865,953	\$ 2,087,046
Public Safety	593,028	887,485	752,440	483,137	3,134,551
Justice System	2,949,920	3,892,530	4,050,226	5,160,264	4,660,414
Health and Human Services	274,726	119,113	-	-	238,969
Infrastructure and Environmental	2,960,105	3,859,304	4,245,733	4,363,782	4,235,115
Correction and Rehabilitation	120,715	277,595	184,570	611,765	126,668
Community and Economic Development	431,640	405,177	-	-	-
Operation grants and contributions	25,328,735	26,261,519	23,607,496	25,379,296	25,210,288
Capital grants and contributions	1,799,079	1,163,185	7,451,285	10,683,665	6,076,953
Total governmental activities program revenues	<u>35,948,882</u>	<u>38,176,349</u>	<u>42,016,734</u>	<u>48,547,862</u>	<u>45,770,004</u>
Business-type activities:					
Charges for services:					
Webb County Water Utility	1,036,726	1,113,618	1,333,923	1,363,536	1,346,221
Total business-type activities program revenues	<u>1,036,726</u>	<u>1,113,618</u>	<u>1,333,923</u>	<u>1,363,536</u>	<u>1,346,221</u>
Total primary government program revenues	<u>\$ 36,985,608</u>	<u>\$ 39,289,967</u>	<u>\$ 43,350,657</u>	<u>\$ 49,911,398</u>	<u>\$ 47,116,225</u>
Net (expense)/revenue					
Governmental activities	\$ (35,877,297)	\$ (44,825,226)	\$ (39,968,860)	\$ (41,764,132)	\$ (47,980,983)
Business-type activities	(47,891)	(130,565)	10,581	(29,856)	(390,071)
Total primary government net expense	<u>\$ (35,925,188)</u>	<u>\$ (44,955,791)</u>	<u>\$ (39,958,279)</u>	<u>\$ (41,793,988)</u>	<u>\$ (48,371,054)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental activities:					
Taxes					
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938
Unrestricted investment earnings	780,396	659,878	728,513	1,466,724	2,469,470
Miscellaneous	2,121,128	2,661,652	1,503,272	1,464,963	1,718,943
Transfers	(55,160)	467,138	(7,044)	(80,000)	(166,414)
Total governmental activities	<u>41,354,851</u>	<u>46,490,375</u>	<u>48,600,126</u>	<u>53,093,245</u>	<u>58,652,033</u>
Business-type activities:					
Unrestricted investment earnings	41,215	24,994	26,422	59,509	58,978
Transfers	54,652	32,862	-	80,000	166,414
Total business-type activities	<u>95,867</u>	<u>57,856</u>	<u>26,422</u>	<u>139,509</u>	<u>225,392</u>
Total primary government	<u>\$ 41,450,718</u>	<u>\$ 46,548,231</u>	<u>\$ 48,626,548</u>	<u>\$ 53,232,754</u>	<u>\$ 58,877,425</u>
Change in Net Assets					
Governmental activities	\$ 5,477,554	\$ 1,665,149	\$ 8,631,266	\$ 11,329,113	\$ 10,671,050
Business-type activities	47,976	(72,709)	37,003	109,653	(164,679)
Total primary government	<u>\$ 5,525,530</u>	<u>\$ 1,592,440</u>	<u>\$ 8,668,269</u>	<u>\$ 11,438,766</u>	<u>\$ 10,506,371</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Governmental Activities Tax Revenues by Source  
Last Five Fiscal Years  
(accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Property taxes, levied for general purposes	\$ 24,583,580	\$ 27,139,320	\$ 29,170,785	\$ 32,727,988	\$ 36,116,290
Property taxes, levied for debt service	4,791,623	5,870,697	6,726,196	5,946,478	6,294,045
Hotel Motel occupancy tax	382,440	362,359	403,075	394,955	500,761
Sales and miscellaneous tax	8,750,844	9,329,331	10,075,329	11,172,137	11,718,938
Total Taxes	<u>\$ 38,508,487</u>	<u>\$ 42,701,707</u>	<u>\$ 46,375,385</u>	<u>\$ 50,241,558</u>	<u>\$ 54,630,034</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Fund Balances of Governmental Funds  
Last Five Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
General Fund					
Reserved	\$ 122,642	\$ 136,550	\$ 145,103	\$ 893,492	\$ 200,271
Unreserved	8,839,902	7,401,456	8,658,971	9,209,024	11,731,590
Total general fund	<u>\$ 8,962,544</u>	<u>\$ 7,538,006</u>	<u>\$ 8,804,074</u>	<u>\$ 10,102,516</u>	<u>\$ 11,931,861</u>
 All other governmental funds					
Reserved	\$ 17,864,783	\$ 26,436,242	\$ 24,855,738	\$ 27,873,477	\$ 24,080,205
Unreserved, reported in:					
Special revenue funds			784,125	(745,139)	1,662,955
Debt service funds		(299,193)	25,031	278,833	358,038
Capital projects funds		(2,202,361)	2,327,741	(3,333,227)	6,311,934
Other purposes	8,568,221	1,166,134			
Total all other governmental funds	<u>\$ 26,433,004</u>	<u>\$ 25,100,822</u>	<u>\$ 27,992,635</u>	<u>\$ 24,073,944</u>	<u>\$ 32,413,132</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Property Taxes	\$17,242,243	\$ 19,402,283	\$ 20,420,001	\$22,784,144	\$25,730,972	\$29,002,885	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079
Sales and miscellaneous taxes	6,490,566	7,269,906	7,537,564	8,387,653	8,917,670	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695
Fees and fines	1,644,092	1,619,253	1,793,709	1,952,408	2,341,199	1,764,888	2,677,122	2,907,711	2,588,700	4,716,143
Intergovernmental	17,130,465	17,612,954	20,214,974	21,982,700	22,282,867	24,227,376	24,213,809	28,756,435	32,681,476	28,342,298
Charges for services	3,846,366	3,962,271	4,287,632	4,699,195	6,099,254	6,485,348	7,039,020	6,956,398	6,963,601	7,839,634
Investments earnings	632,930	635,499	937,978	1,673,771	1,789,819	732,233	615,371	689,360	1,377,169	2,259,388
Miscellaneous	2,405,811	4,072,553	5,885,194	4,956,337	4,499,613	2,111,706	1,968,615	1,457,279	1,275,858	1,328,123
Grant matching	1,955,259	570,346	670,656	750,381	710,893	2,894,614	3,288,144	3,143,713	3,261,481	3,059,526
Total revenues	<u>51,347,732</u>	<u>55,145,065</u>	<u>61,747,708</u>	<u>67,186,589</u>	<u>72,372,287</u>	<u>76,446,452</u>	<u>82,281,053</u>	<u>89,879,321</u>	<u>98,199,472</u>	<u>103,110,886</u>
<b>Expenditures</b>										
General government	8,704,644	9,810,204	10,320,055	11,425,149	11,343,374	11,293,853	12,996,547	13,408,467	14,421,161	16,215,203
Public safety						7,449,128	8,269,866	8,572,270	9,873,737	10,599,609
Justice system	22,304,571	24,867,322	27,337,340	29,723,075	30,389,114	14,905,219	17,646,327	18,396,904	18,580,003	20,058,672
Health and human services	11,183,265	12,003,900	13,325,978	13,866,319	15,621,785	15,178,077	17,299,315	15,293,205	16,531,983	16,626,241
Infrastructure and environmental services	2,594,812	2,580,653	2,658,563	3,250,896	3,449,717	4,398,729	4,596,281	4,961,302	4,795,396	5,675,688
Correction and rehabilitation						11,231,224	12,223,347	12,078,871	12,469,715	13,289,776
Community and economic development						2,042,850	2,165,710	1,178,167	1,976,793	2,410,854
Capital outlay	9,225,163	2,449,889	3,605,262	9,411,215	16,391,194	10,636,860	4,957,019	16,112,501	17,311,305	12,880,148
Debt service										
Principal	2,340,000	2,470,000	2,720,000	1,910,000	1,900,000	2,425,692	3,438,462	3,565,869	3,382,913	3,617,237
Interest and other charges	1,849,312	1,671,291	1,582,219	2,642,622	3,090,758	2,667,246	3,071,267	3,443,740	3,110,590	3,301,728
Payment to escrow agent							85,554		202,066	
Total expenditures	<u>\$58,201,767</u>	<u>\$ 55,853,259</u>	<u>\$ 61,549,417</u>	<u>\$72,229,276</u>	<u>\$82,185,942</u>	<u>\$82,228,878</u>	<u>\$ 86,751,695</u>	<u>\$ 97,011,296</u>	<u>\$ 102,655,662</u>	<u>\$ 104,675,156</u>
Excess of revenues over (under) expenditures	(6,854,035)	(708,194)	198,291	(5,042,687)	(9,813,655)	(5,782,426)	(4,470,642)	(7,131,975)	(4,456,190)	(1,564,270)
<b>Other financing sources (uses)</b>										
Transfer in	2,696,359	2,108,663	2,373,330	3,068,166	3,972,638	1,034,118	1,717,166	2,266,404	5,438,940	2,034,902
Transfer out	(1,362,512)	(715,837)	(1,532,985)	(1,947,849)	(3,217,660)	(1,088,770)	(1,250,028)	(1,476,403)	(4,951,329)	(2,001,316)
Refunding bonds issued		7,764,435								
Bonds issued			14,715,200	8,487,265	8,958,000	15,600,000	12,610,000	10,588,000	12,716,562	11,684,974
Premium on bonds issued							430,011	65,259	776,633	
Discount on bonds issued										(61,863)
Payments to refunded bond escrow agent		(7,308,794)					(12,823,613)		(13,240,188)	
Capital leases	136,364		387,516		863,898		1,013,240			37,790
Proceeds of capital leases						858,609				
Proceeds from sale of equipment						10,811		83,129	57,355	9,489
Total other financing sources (uses)	<u>1,470,211</u>	<u>1,848,467</u>	<u>15,943,061</u>	<u>9,607,582</u>	<u>10,576,876</u>	<u>16,414,768</u>	<u>1,696,776</u>	<u>11,526,389</u>	<u>797,973</u>	<u>11,703,976</u>
Net change in fund balance	<u>\$ (5,383,824)</u>	<u>\$ 1,140,273</u>	<u>\$ 16,141,352</u>	<u>\$ 4,564,895</u>	<u>\$ 763,221</u>	<u>\$10,632,342</u>	<u>\$ (2,773,866)</u>	<u>\$ 4,394,414</u>	<u>\$ (3,658,217)</u>	<u>\$ 10,139,706</u>
Debt service as a percentage of noncapital expenditures	8.6%	7.8%	7.4%	7.2%	7.6%	7.1%	8.0%	8.7%	7.6%	7.5%

WEBB COUNTY, TEXAS  
General Governmental Tax Revenues by Source  
Last Five Fiscal Years  
(modified accrual basis of accounting)  
(amounts expressed in thousands)

	Fiscal Year				
	2002	2003	2004	2005	2006
Property Taxes	\$ 29,002,885	\$ 32,960,407	\$ 35,593,818	\$ 38,680,452	\$ 42,602,079
Sales and miscellaneous taxes	9,227,402	9,518,565	10,374,607	11,370,735	12,963,695
Total Taxes	<u>\$ 38,230,287</u>	<u>\$ 42,478,972</u>	<u>\$ 45,968,425</u>	<u>\$ 50,051,187</u>	<u>\$ 55,565,774</u>

Source: Webb County Financial Records

WEBB COUNTY, TEXAS  
Assessed Value and Estimated Actual of Taxable Property  
Last Ten Fiscal Years  
(in thousands of dollars)

<b>Fiscal Years</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Less Exemptions (a)</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
1997	\$ 4,871,857	\$ 622,077	\$ 856,427	\$ 4,637,506	0.389952
1998	5,123,222	741,819	954,051	4,910,990	0.389952
1999	5,359,559	794,995	971,868	5,182,686	0.429952
2000	5,455,510	888,005	1,017,493	5,326,021	0.454952
2001	5,904,237	955,006	1,102,285	5,756,958	0.445223
2002	6,544,813	1,098,278	1,155,710	6,487,381	0.457923
2003	7,429,454	1,106,499	1,234,801	7,301,152	0.457923
2004	7,809,157	1,169,230	1,319,391	7,658,995	0.437923
2005	8,846,819	1,225,007	1,339,753	8,732,073	0.437923
2006	9,806,299	1,253,480	1,391,827	9,667,952	0.420055

(a) Exemptions are primarily made up of the homestead property exemption of approximately 21%.

Source: Webb County Appraisal District

Note: Property in the county is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

**WEBB COUNTY, TEXAS**  
**Property Tax Rates**  
**Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

**Tax Rates \***

<b>Name</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Webb County	0.38995	0.38995	0.42995	0.45495	0.44522	0.45792	0.45792	0.43792	0.43792	0.420055
Laredo Community College	0.15660	0.15800	0.16420	0.17000	0.21665	0.22650	0.23600	0.23600	0.23371	0.23050
Webb County Drainage Dist.#1	0.09120	0.09120	0.12620	0.12620	0.12620	0.11000	0.10940	0.10600	0.10600	0.09197

**School Districts**

Laredo I.S.D.	1.18500	1.22500	1.32600	1.38600	1.42600	1.50271	1.50271	1.47411	1.55411	1.49551
Mirando I.S.D.	1.50000	1.50000	1.50000	1.50000	1.50000	0.54029	1.50000	1.50000	0.00000 **	0.000000
United I.S.D.	1.37909	1.41409	1.43848	1.42687	1.42687	1.47687	1.47687	1.52687	1.60687	1.474355
Webb Consolidated I.S.D.	1.50000	1.50000	1.50000	1.36000	0.90454	0.80000	1.20000	1.02647	1.20738	1.091900

**Cities and Towns**

City of El Cenizo		0.50000	0.40000	0.40000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
City of Laredo	0.53993	0.53993	0.56922	0.57636	0.57636	0.63053	0.64176	0.63700	0.63700	0.637000
City of Rio Bravo	0.28500	0.28677	0.49000	0.49000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000

**Tax Levies**

<b>Name</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Webb County	19,133,916	20,194,005	22,862,131	26,098,416	28,877,392	33,424,545	35,073,016	38,284,553	42,351,341	50,623,052
Laredo Community College	6,085,735	6,568,987	7,329,142	8,185,875	11,215,837	12,892,422	14,540,002	16,320,700	17,727,308	19,720,017
Webb County Drainage Dist.#1	15,779	23,175	49,119	59,033	65,326	71,889	79,812	88,819	132,457	160,751

**School Districts**

Laredo I.S.D.	14,295,066	15,224,088	16,697,681	17,854,904	18,828,677	20,378,959	21,344,510	24,426,783	26,644,992	27,671,836
Mirando I.S.D.	353,280	626,733	314,065	266,803	315,314	565,865	1,108,648	1,070,071	0 **	0
United I.S.D.	41,025,925	44,271,136	47,253,707	51,042,026	57,959,460	66,951,115	72,156,593	83,821,422	100,665,114	113,168,711
Webb Consolidated I.S.D.	5,286,366	5,820,199	5,313,579	5,642,172	5,990,000	6,546,527	9,607,644	9,968,581	13,931,340	20,767,720

**Cities and Towns**

City of El Cenizo		64,348	56,640	62,571	91,111	86,984	91,308	98,059	105,939	123,817
City of Laredo	20,550,142	21,995,250	24,784,224	27,165,182	29,221,694	35,010,831	38,455,159	43,209,681	47,466,861	53,559,195
City of Rio Bravo	80,293	84,540	142,168	156,074	217,597	191,443	187,031	220,653	235,085	278,749

\*Per \$100 of Assessed Value  
Source: Webb County Appraisal District

\*\*Mirando I.S.D. Annexed by Webb Consolidated I.S.D.

WEBB COUNTY, TEXAS  
Principal Property Taxpayers  
September 30, 2006  
(amounts expressed in thousands)

Taxpayer	2006			1997		
	Taxable Assessed Value (1)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Conoco Phillips WI-C-	\$ 510,515	1	5.28 %	\$ 121,075	1	2.47 %
EOG Resources Inc/Min Accts	118,055	2	1.22			
Laredo Texas Hospital Co. LP	98,859	3	1.02			
Calpine Natural Gas Company	\$ 88,972	4	0.92			
AEP Texas Central Company	88,431	5	0.92			
Lewis Petroleum Inc.	86,639	6	0.90			
Chevron Texaco- WI-	82,262	7	0.85	61,866	4	1.26
Killam Oil Company LTD	75,531	8	0.78			
Houston Exploration Company	68,876	9	0.71			
Bruni Mineral Trust #2	50,904	10	0.53			
Transtexas Gas Corporation				93,668	2	1.91
Central Power Light				67,813	3	1.38
Southwestern Bell Telephone Co.				39,420	5	0.80
Enron Oil & Gas				39,320	6	0.80
Mobil Prod. TX/NM Inc.				33,256	7	0.68
Briscoe Ranch				31,680	8	0.65
Columbus Energy Corp.				28,186	9	0.57
Lone Star Mall Associates				27,046	10	0.55
Total	<u>\$ 1,269,043</u>		<u>13.13 %</u>	<u>\$ 543,330</u>		<u>11.07 %</u>

(1) Webb County Appraisal District.



**WEBB COUNTY, TEXAS**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount (B)	Percentage of Adjusted Levy
1997	16,660,010	15,616,322	93.74%	937,391	\$ 16,553,713	99.36%
1998	19,144,683	17,664,789	92.27%	1,360,068	\$ 19,024,857	99.37%
1999	20,207,251	18,744,195	92.76%	1,320,233	\$ 20,064,428	99.29%
2000	22,892,501	21,164,701	92.45%	1,540,373	\$ 22,705,074	99.18%
2001	26,124,397	23,933,599	91.61%	1,921,399	\$ 25,854,998	98.97%
2002	28,997,816	27,063,356	93.33%	1,617,457	\$ 28,680,813	98.91%
2003	33,424,470	31,157,950	93.22%	1,787,478	\$ 32,945,428	98.57%
2004	34,939,359	33,245,779	95.15%	1,055,930	\$ 34,301,709	98.17%
2005	38,180,095	36,193,057	94.80%	1,232,600	\$ 37,425,657	98.02%
2006	42,345,265	40,748,991	96.23%	-	\$ 40,748,991	96.23%

(A) Webb County Tax Office; based on 100% valuation.

A collection rate between 92% to 96% is anticipated in the current year with the 8% to 4% anticipated in subsequent years.

(B) Includes current tax collections, delinquent taxes collected.

WEEB COUNTY, TEXAS  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years  
(amounts expressed in thousands, except per capita amount )

Fiscal Year	Governmental Activities			Business-Type Activities				Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
	General Obligation Bonds	Capital Leases	Revolving Loans	Water & Sewer Bonds	General Obligation Bonds	Capital Leases				
1997	\$ 30,180,000	\$ 121,364	\$ -	\$ -	\$ -	\$ -	\$ 30,301,364	1.27%	\$	164
1998	28,700,000	84,105	-	-	-	46,179	28,830,284	1.13%		149
1999	39,645,000	295,721	-	-	1,135,000	29,163	41,104,884	1.53%		209
2000	43,756,932	168,160	788,478	-	2,908,068	11,213	47,632,851	1.62%		247
2001	48,963,413	796,599	1,097,815	1,958,000	2,816,587	-	55,632,414	1.72%		276
2002	62,677,043	1,268,406	970,558	1,958,000	2,762,958	-	69,636,965	2.02%		334
2003	59,838,530	1,724,553	710,466	1,950,000	2,707,291	-	66,930,840	1.84%		311
2004	67,162,154	1,044,150	843,520	3,620,000	2,639,703	-	75,309,527	1.94%		340
2005	64,554,653	679,620	570,281	3,580,000	2,577,119	-	71,961,673	N/A		314
2006	73,185,281	403,634	426,157	3,520,000	3,212,746	-	80,747,818	N/A		341

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See the schedule of Demographic and Economic Statistics for personal income and population data.

**WEBB COUNTY, TEXAS**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands, except per capita amount )

Fiscal Year	Refunding Bonds	Limited Tax Bonds	Tax Notes	Certificates of Obligation	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value <sup>1</sup> of Property	Percentage of Personal Income	Per Capita <sup>2</sup>
1997	\$ 12,280	\$ 9,190	\$ 1,210	\$ 7,500	\$ 251	\$ 29,929	0.65%	1.25%	\$ 161.80
1998	19,125	8,280	825	470	219	28,481	0.58%	1.12%	147.00
1999	17,790	7,300	420	15,270	93	40,687	0.79%	1.52%	206.73
2000	16,945	7,045	-	22,675	47	46,618	0.88%	1.59%	241.40
2001	16,060	6,785	-	28,935	452	51,328	0.89%	1.59%	255.04
2002	15,135	17,815	-	29,727	549	62,128	0.96%	1.81%	297.83
2003	20,235	11,215	-	28,673	279	59,844	0.82%	1.65%	278.00
2004	19,460	10,510	-	37,400	304	67,067	0.88%	1.73%	302.52
2005	30,832	10,095	-	23,736	582	64,081	0.73%	Not available	279.36
2006	29,242	9,670	-	34,274	941	72,245	0.75%	Not available	304.89

Note: Details regarding the County outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See the schedule of Assessed Value and Estimated Actual Value of Taxable Property.

<sup>2</sup> Population data can be found in the Schedule of Demographic and Economic Statistics.

WEBB COUNTY, TEXAS  
Direct and Overlapping Governmental Activities Debt (A)  
As of September 30, 2006  
(amounts expressed in thousands )

Governmental Subdivision	Net As Of	Amount	Applicable to County	Debt Amount
<u>Direct:</u>				
Webb County	30-Sep-06	\$ 74,470	100%	\$ 74,470
Total Direct		<u>74,470</u>		<u>74,470</u>
<u>Overlapping:</u>				
Special Districts				
Laredo Community College	31-Aug-06	137,046	100%	137,046
Total Special Districts		<u>137,046</u>		<u>137,046</u>
City				
City of Laredo	30-Sep-06	190,860	100%	190,860
City of Rio Bravo	30-Sep-06		100%	-
City of El Ceinizo	30-Sep-06			-
Total City		<u>190,860</u>		<u>190,860</u>
School Districts				
Laredo I.S.D.	31-Aug-06	235,927	100%	235,927
Mirando City I.S.D.	31-Aug-06		100%	-
United I.S.D.	31-Aug-06	325,300	100%	325,300
Webb Consolidated I.S.D.	31-Aug-06	4,815	100%	4,815
Total School Districts		<u>566,042</u>		<u>566,042</u>
Total Overlapping		<u>893,947</u>		<u>893,947</u>
Total Direct and Indirect Overlapping Debt		<u>\$ 968,417</u>		<u>\$ 968,417</u>

(A) Respective Finance Departments

WEBB COUNTY, TEXAS  
Legal Debt Margin Information  
Last Ten Fiscal Years  
(amounts expressed in thousands )

		Fiscal Year									
		1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Debt limit	0.25	\$ 1,217,964	\$ 1,280,805	\$ 1,339,890	\$ 1,363,877	\$ 1,476,059	\$ 1,636,203	\$ 1,857,363	\$ 1,952,289	\$ 2,211,705	\$ 2,451,575
Total net applicable to limit		29,929	28,481	40,687	46,618	51,328	62,128	59,844	67,067	64,081	72,245
Legal debt margin		<u>\$ 1,188,035</u>	<u>\$ 1,252,325</u>	<u>\$ 1,299,203</u>	<u>\$ 1,317,259</u>	<u>\$ 1,424,732</u>	<u>\$ 1,574,075</u>	<u>\$ 1,797,519</u>	<u>\$ 1,885,223</u>	<u>\$ 2,147,624</u>	<u>\$ 2,379,330</u>
Total net debt applicable to the limit as a percentage of debt limit		2.46%	2.22%	3.04%	3.42%	3.48%	3.80%	3.22%	3.44%	2.90%	2.95%
Assessed Valuation of All Taxable Property											\$ 9,667,952
Assessed Valuation of Real Property											9,806,299
Debt Limit, 25% of Real Property Assessed Valuation											2,451,575
Amount of Debt Applicable to Constitutional Debt Limit:											
Total Bonded Debt Applicable											73,185
Less Debt Service Fund Cash											(941)
Legal Debt Margin, Under Article 3, Section 52, of the Texas Constitution											<u>\$ 2,379,330</u>

Webb County is authorized, under Article 3, Section 52, of the Texas Constitution, to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is the 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

WEBB COUNTY, TEXAS  
Pledge-Revenue Coverage  
Last Ten Fiscal Years  
(amounts expressed in thousands )

Fiscal Year	Sewer Revenue Bonds					
	Sewer Charges and Others	Less: Operating Expenses	Net Available Revenue	Debt Service *		Coverage
				Principal	Interest	
1997	\$ -	\$ -	\$ -	\$ -	\$ -	
1998	-	-	-	-	-	
1999	-	-	-	-	-	
2000	-	-	-	-	-	
2001	739	749	(10) a	-	66 b	(0.15)
2002	1,039	761	278	53	260 b	0.89
2003	1,114	918	196	64	257	0.61
2004	1,334	965	369	88	305	0.94
2005	1,364	985	379	118	340	0.83
2006	1,346	1,106	240	157	338	0.48

\* Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

a) The County conducted a water and sewer rate study by the NAD Bank in 2001, that required rate changes in order to meet debt service requirements.

b) Interest expense was paid with capitalized interest from bond proceeds.

WEBB COUNTY, TEXAS  
Demographic and Economic Statistics  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Personal Income (amount expressed in thousands)(2)</u>	<u>Per Capita Personal income</u>	<u>Unemployment Rate(2)</u>	
1997	184,980	\$ 2,393,539	\$ 12,939	9.5	%
1998	193,743	2,547,157	13,147	9.3	
1999	196,815	2,682,024	13,627	7.4	
2000	193,117	2,933,682	15,191	6.2	
2001	201,256	3,231,723	16,058	6.6	
2002	208,605	3,439,955	16,490	7.3	
2003	215,269	3,628,819	16,857	7.4	
2004	221,694	3,887,856	17,537	6.7	
2005	229,382	Not available	Not available	5.9	
2006	236,952	Not available	Not available	5.4	

Data Sources

(1) Texas VitalWeb

(2) Texas Workforce Commission

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personnel income information is a total for the year. Unemployment rate information is an adjusted yearly average.

WEBB COUNTY, TEXAS  
Principal Employers (A)  
September 30, 2006

Employer	2006			1997		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
United Independent School District	4,876	1	2.06%	2,845	2	1.54%
Laredo Independent School District	3,990	2	1.68%	3,645	1	1.97%
City of Laredo	2,238	3	0.94%	1,800	4	0.97%
McDonald's Restaurant	1,425	4	0.60%	700	9	0.38%
Webb County	1,400	5	0.59%	1,050	8	0.57%
Laredo Medical Center	1,377	6	0.58%	1,762	5	0.95%
Laredo National Bank	1,275	7	0.54%	537	10	0.29%
H.E.B. Grocery Store	1,245	8	0.53%	1,500	6	0.81%
Texas A&M International University	969	9	0.41%	317	16	0.17%
Walmart (2 locations)	917	10	0.39%	352	15	0.19%
Laredo Community College	866	11	0.37%	465	11	0.25%
U.S. Department of Customs / Border Protection	708	12	0.30%	1,400	7	0.76%
Convergys	700	13	0.30%			
Doctor's Hospital	697	14	0.29%	452	12	0.24%
International Bank of Commerce	688	15	0.29%	400	13	0.22%
Target - Greatland	607	16	0.26%			
Laredo Candle	560	17	0.24%			
Laredo Entertainment Center	422	18	0.18%			
Circle K	309	19	0.13%			
Border Region MHMR	253	20	0.11%			
Texas Gas Corp.				2,400	3	1.30%
Laredo State Center				400	14	0.22%
Barry of Laredo				293	17	0.16%
TSI Equipment Inc.				269	18	0.15%
J.C. Penny				251	19	0.14%
Sears and Roebuck and Co.				227	20	0.12%
	<u>\$ 25,522</u>		<u>10.77%</u>	<u>\$ 21,065</u>		<u>11.39%</u>

(A) Laredo Development Foundation



WEBB COUNTY, TEXAS  
Full-Time Equivalent County Government Employees by Function  
Last Ten Fiscal Years

Function	Full-Time Equivalent Employees as of September 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Government	154	158	168	174	176	188	193	197	203	211
Justice System	198	210	222	243	265	264	287	301	299	304
Public Safety	123	122	139	139	132	137	139	140	137	136
Corrections and Rehabilitation	257	257	262	262	267	275	282	255	255	267
Health and Human Services	21	239	275	285	286	294	316	343	336	339
Community and Economic Development	14	20	35	29	32	33	36	22	23	32
Infrastructure and Environmental Services	50	86	86	86	93	96	103	108	105	113
Total	817	1,092	1,187	1,218	1,251	1,287	1,356	1,366	1,358	1,402

Source: Webb County Budget.

WEBB COUNTY, TEXAS  
Operating Indicators by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Assessor-Collector of Taxes</b>										
Employees	32	31	33	38	40	40	39	39	39	43
Ad valorem assessments notices issued	76,716	109,859	114,349	119,287	123,367	129,412	140,513	146,431	152,888	156,303
Motor vehicles registrations	108,119	110,480	130,266	136,309	137,695	170,192	201,454	207,283	220,326	236,808
Number of entity collection contracts	5	6	6	6	6	6	6	6	6	6
<b>County Clerk:</b>										
Employees	14	14	17	17	17	16	16	16	16	17
Marriages Licenses	2,378	1,893	2,183	2,064	2,301	2,082	1,976	1,959	1,900	1,953
Civil Suits	134	135	437	194	209	256	214	144	171	207
Probate Cases	199	180	188	169	200	211	232	209	192	236
Criminal Cases	1,130	1,275	1,519	1,850	2,548	1,771	2,605	1,671	1,500	1,692
<b>District Clerk:</b>										
Employees	27	27	27	26	31	31	33	35	36	36
Civil Process Cases	3,215	3,238	3,271	3,507	3,498	3,578	3,767	4,029	3,976	4,227
Criminal Cases	1,037	586	645	689	728	698	948	831	876	978
Jurors	*	*	*	*	*	7,386	7,754	7,413	5,518	6,319
<b>Justice of the Peace (6) **</b>										
Employees	21	20	20	24	25	26	34	36	37	39
Cases	*	*	9,724	9,549	11,875	12,296	20,359	22,537	29,107	29,158
<b>Sheriff:</b>										
Employees	222	233	233	241	245	253	260	257	249	261
Daily Average in County jail	586	580	552	513	527	539	579	532	455	524
Persons booked	9,482	9,023	9,969	9,230	9,481	8,951	9,600	10,183	9,279	9,745
Civil process	5,348	4,729	5,054	5,558	5,223	4,096	3,622	4,472	4,753	4,500

Sources: Webb County Tax assessor collector  
Webb County Clerk  
Webb County District Clerk  
Justice of the Peace  
Webb County Sheriff Office

\* Data not available

\*\* Effective 2003 Justice of the Peace at Precinct 2 Place 2 was created.

WEBB COUNTY, TEXAS  
Capital Assets Statistics by Function  
Last Five Fiscal Years

Function	Fiscal Year				
	2002	2003	2004	2005	2006
<b>Governmental activities</b>					
Number of Buildings	22	22	22	22	22
<b>Public Safety</b>					
Number of buildings	10	10	10	10	10
Number of Jails	5	5	5	4	4
Number of vehicles	405	485	492	479	510
<b>Health and Human Services</b>					
Number of Buildings	1	1	1	1	1
<b>Justice System</b>					
Number of Buildings	2	2	2	3	3
Number of Courts	5	5	5	8	8
<b>Correction and Rehabilitation</b>					
Number of Buildings	2	2	2	2	2
Number of Juvenile beds	25	25	25	32	32
<b>Community and Economic Development</b>					
Number of Buildings	1	1	1	1	2
<b>Infrastructure and Environmental</b>					
Number of Buildings	5	5	5	5	8
Number of Bridges	8	8	10	11	15

**Webb County, Texas**  
**Water Utility Activity**  
**Fiscal Year Ended September 30, 2006**

		<b>Gallons Pumped</b>	<b>Gallons Sold</b>	<b>Avg.Usage Active Meters</b>	<b>Avg. Water Charge for All Meters</b>	<b>Sales</b>
October	2005	30,000,000	26,100,100	15,052	39.79	\$ 68,856
November	2005	27,124,000	23,408,100	13,476	37.47	65,586
December	2005	23,776,000	19,443,700	11,207	32.38	55,820
January	2006	26,695,000	22,696,500	13,188	36.38	63,249
February	2006	22,623,000	20,516,700	11,764	33.44	59,371
March	2006	23,320,000	20,969,300	11,962	33.69	59,181
April	2006	31,339,000	27,028,100	15,279	42.38	75,389
May	2006	33,889,000	28,649,000	16,223	44.08	79,322
June	2006	32,185,000	27,834,600	15,681	43.20	78,011
July	2006	34,632,000	30,284,400	17,042	48.47	88,083
August	2006	34,489,000	30,995,100	17,462	48.19	84,447
September	2006	30,371,000	25,191,300	14,265	39.93	71,770
<b>Total</b>		<b>350,443,000</b>	<b>303,116,900</b>			<b>\$ 849,086</b>

<b>Gallon Consumption by Quarter</b>						
<b>Usage Groups</b>	<b>December</b>	<b>March</b>	<b>June</b>	<b>September</b>	<b>Total</b>	<b>% of Usage</b>
Over 50,000	14,807,700	11,769,200	14,338,200	16,513,700	57,428,800	19.0
40,001 - 50,000	980,900	1,271,200	2,236,800	2,628,900	7,117,800	2.4
30,001 - 40,000	2,606,100	1,785,600	5,276,700	6,892,300	16,560,700	5.5
20,001 - 30,000	9,057,500	6,300,100	15,634,100	18,100,300	49,092,000	16.3
10,001 - 20,000	23,968,700	24,528,900	32,910,400	29,253,100	110,661,100	36.6
8,001 - 10,000	6,203,200	7,107,200	5,443,300	5,381,400	24,135,100	8.0
6,001 - 8,000	5,649,200	5,932,500	4,010,300	4,065,100	19,657,100	6.5
4,001 - 6,000	3,753,200	3,608,500	2,253,000	2,274,300	11,889,000	3.9
2,001 - 4,000	1,351,700	1,270,900	863,600	991,300	4,477,500	1.5
1 - 2,000	267,300	271,400	196,400	269,300	1,004,400	0.3
Zero Usage	0	0	0	0	0	0.0
<b>Total Gallons</b>	<b>68,645,500</b>	<b>63,845,500</b>	<b>83,162,800</b>	<b>86,369,700</b>	<b>302,023,500</b>	<b>100</b>

<b>Sales by Quarter</b>						
<b>Usage Groups</b>	<b>December</b>	<b>March</b>	<b>June</b>	<b>September</b>	<b>Total</b>	<b>% of Sales</b>
Over 50,000	\$ 35,566	\$ 27,773	\$ 35,880	\$ 51,084	\$ 150,303	18.6
40,001 - 50,000	2,947	3,439	6,072	7,433	19,891	2.6
30,001 - 40,000	6,912	4,640	13,258	18,746	43,556	5.5
20,001 - 30,000	23,748	14,981	39,134	49,385	127,248	15.8
10,001 - 20,000	63,581	58,927	83,570	84,471	290,549	33.8
8,001 - 10,000	16,857	17,635	14,228	16,562	65,282	8.2
6,001 - 8,000	15,683	15,065	10,782	12,791	54,321	6.9
4,001 - 6,000	10,830	9,561	6,332	7,505	34,228	4.4
2,001 - 4,000	4,868	3,848	2,720	3,801	15,237	2.1
1 - 2,000	2,870	2,777	2,320	2,906	10,873	1.5
Zero Usage	1,463	760	1,140	1,237	4,600	0.8
<b>Total Sales</b>	<b>\$ 185,325</b>	<b>\$ 159,406</b>	<b>\$ 215,436</b>	<b>\$ 255,921</b>	<b>\$ 816,088</b>	<b>100</b>

Webb County Water Utility provides water to the city of Rio Bravo, El Cenizo and Regional Wastewater Treatment Plant which provides services to the respective communities. A summary of the number of accounts by community: Rio Bravo 1,122; Wastewater Rio Bravo 1,091, El Cenizo 686 and Wastewater El Cenizo 682.

Source: Webb County Water Utility



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT  
AUDITING STANDARDS

To the Honorable Judge and the Honorable County Commissioners  
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2006, which collectively comprise the Webb County, Texas' basic financial statements and have issued our report thereon dated March 23, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Webb County, Texas', internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the Webb County, Texas, in a separate letter dated March 23, 2007.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Webb County, Texas', financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and *UGCMS*. However, we noted certain matters that we reported to management of the Webb County, Texas, in a separate letter dated March 23, 2007.

This report is intended solely for the information and use of the audit committee, management, County Commissioners, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Gauger, Martiny & Co, L.L.P.*

March 23, 2007

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable County Judge and the Honorable County Commissioners  
Webb County, Texas

Compliance

We have audited the compliance of the Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant and Contract Management Standards (UGCMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2006. The Webb County, Texas', major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the Webb County, Texas', management. Our responsibility is to express an opinion on the Webb County, Texas', compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *UGCMS*. Those standards, OMB Circular A-133 and *UGCMS*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the Webb County, Texas',



compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Webb County, Texas', compliance with those requirements.

In our opinion, the Webb County, Texas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2006.

#### Internal Control Over Compliance

The management of the Webb County, Texas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the Webb County, Texas', internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and UGCMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal and State Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2006, and have issued our report thereon dated March 23, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Webb County, Texas', basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements. Such

information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, County Commissioners, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*Gauze, Marting & Co, L.L.P.*

March 23, 2007

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2006**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Health And Human Services</b>			
* Head Start	93.600	06CH0929/40	7,819,088
* Head Start	93.600	06CH0929/41	7,739,730
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance	93.568	585/585047	383,984
Low-Income Home Energy Assistance	93.568	586/586047	794,763
Low-Income Home Energy Assistance	93.568	815/815047	93,408
Low-Income Home Energy Assistance	93.568	816047	143,779
Community Services Block Grant	93.569	615/611047	452,524
Community Services Block Grant	93.569	616/616047	466,617
Substance Abuse and Mental Health Service Adm.	93.243	1H79TI17235-01	1,350,000
Passed Through Texas Department Of Aging and Disability Services:			
Social Services Block Grant (Social Services)	93.667	11K1965	349,234
Social Services Block Grant (Social Services)	93.667	11K1965	401,147
Passed Through Texas Department Of Protective and Regulatory Services State Court Improvement Program	93.586	99 00 0405	5,215
<b>Total U.S. Department Of Health And Human Services</b>			
<b>U.S. Department Of Housing And Urban Development</b>			
HUD Neighborhood Initiative Program	14.246	B-00-NI-TX-WC-0002	1,000,000
Passed Through Texas A&M University:			
Nutrition and Health Learning Center	14.246		127,622
Passed Through Texas Department of Housing and Community Affairs:			
HOME Investment Partnership Program (Owner Occupied)	14.239	1000038	520,000
HOME Investment Partnership Program (Contract for Deed)	14.239	1000568	520,000
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	724003	1,265,060
Community Development Block Grants/State's Program	14.228	724195	500,000
Community Development Block Grants/State's Program	14.228	721175	300,000
Community Development Block Grants/State's Program	14.228	719000	556,476
Community Development Block Grants/State's Program	14.228	722961	800,000
Community Development Block Grants/State's Program	14.228	725891	800,000
Community Development Block Grants/State's Program	14.228	722205	500,000
<b>Total U.S. Department Of Housing And Urban Development</b>			
<b>U.S. Department Of Agriculture</b>			
Passed Through Texas Department of Human Services:			
Child and Adult Care Food Program	10.558	TX-2400001	786,739
Child and Adult Care Food Program	10.558	TX-2400001	796,622
<b>Total U.S. Department Of Agriculture</b>			
<b>U.S. Department of Commerce</b>			
Rural Rail Transportation District (EDA)	11.302	08-88-04040	411,741
<b>Total U.S. Department Of Commerce</b>			

Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2006
7,443,705	7,027,049	
336,725	683,693	346,968
131,487	70,161	
405,077	609,033	203,956
66,610	47,152	
37,093	33,536	(3,557)
192,458	158,503	
194,284	211,655	17,371
357,659	444,285	86,626
29,790		
354,416	393,079	38,663
1,014	376	
<u>9,550,318</u>	<u>9,678,522</u>	<u>690,027</u>
529,921	493,133	
	10,895	10,895
	376,551	391,821
	3,441	3,441
242,592	297,808	280,203
81,049	93,464	17,016
	1,892	4,100
176,198	91,577	
39,408		
390,706	409,308	21,326
	67,943	67,943
<u>1,459,874</u>	<u>1,846,012</u>	<u>796,745</u>
94,485	61,386	
608,735	749,330	140,595
<u>703,220</u>	<u>810,716</u>	<u>140,595</u>
	205,800	205,800
	<u>205,800</u>	<u>205,800</u>

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2006**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U.S. Department Of Justice</b>			
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		3,017
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	2001SHWX0637	750,000
Public Safety Partnership and Community Policing Grants ("COPS HOMELAND SECURITY")	16.710	2003OMWX0058	69,818
Local Law Enforcement Block Grants Program	16.592	2004LBBX0342	38,109
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant	16.523	JB-03-J20-13831-06	24,228
Juvenile Accountability Block Grant	16.523	JB-04-J20-13831-07	15,762
Juvenile Accountability Block Grant	16.523	JB-04-J20-13831-08	17,537
Justice Assistance Grant		2005-DJ-BX-0288	62,312
Violence Against Women Formula Grants	16.588	WF04V3013952-07	31,897
Violence Against Women Formula Grants	16.588	WF05V3013952-08	30,104
 Office on Violence Against Women	 16.527	 2003-CW-BX-0030	 350,000
Crime Victim Assistance	16.575	VA05V3013771-07	46,434
Crime Victim Assistance	16.575	VA06V301821101	34,310
Violence Against Women Formula Grants	16.588	WF04-V3013509-07	52,551
 Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	13,366
 Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.579	DB03A101203905	313,058
Criminal Justice Discretionary Grant Program	16.579	DB03A101203906	313,058
 Criminal Justice Discretionary Grant Program	 16.579	 I5PSSP571	
Criminal Justice Discretionary Grant Program	16.579	I6PSSP571	
 Criminal Justice Discretionary Grant Program	 16.579		 373,964
Criminal Justice Discretionary Grant Program	16.579		
 Criminal Justice Discretionary Grant Program	 16.579	 I3PSSP571	 191,591
Criminal Justice Discretionary Grant Program	16.579		206,473
 Criminal Justice Discretionary Grant Program	 16.575		
Criminal Justice Discretionary Grant Program	16.579	DJ-05-A10-18272-01	201,055
Criminal Justice Discretionary Grant Program		2005CWX0493	8,000
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
Criminal Justice Discretionary Grant Program			
<b>Total U.S. Department Of Justice</b>			

Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2006
	3,000	3,000
57,545		
13,490	13,490	
	29,517	
3,493		
15,762	6,135	
	10,342	10,342
	16,940	16,940
7,399		
24,535	27,659	5,441
114,329	69,343	
45,951	34,096	
	1,811	1,811
11,843		
	825	(198)
79,375		
349,537		
39,400	18,057	
6,960	55,290	48,330
182,373		
164,364	193,893	29,529
191,591		
181,189	206,473	25,284
4,551	4,551	
	490,920	490,920
8,000	8,000	
118,396	225,152	(736,659)
1,199	18,934	(34,063)
3,047	132,524	(30,545)
169		(6,451)
<u>1,624,497</u>	<u>1,566,953</u>	<u>(176,318)</u>

**Webb County, Texas**  
**Schedule of Federal Financial Assistance**  
**for Year Ended September 30, 2006**

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program Or Award Amount</u>
<b>U. S. Federal Emergency Management Agency</b>			
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	35,000
Emergency Food and Shelter National Board Program	83.523	22-8438-00-005	20,245
<b>Total U. S. Federal Emergency Management Agency</b>			
<b>U. S. Department Of Energy</b>			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	564/564047	80,238
Weatherization Assistance for Low-Income Persons	81.042	565/565047	80,238
<b>Total U. S. Department Of Energy</b>			
<b>U. S. Department Of Transportation</b>			
Passed Through Texas Department Of Highways And Public Transportation:			
State and Community Highway Safety - Step Wave	20.600	586XXF5012	31,940
Formula Grants for Other Than Urbanized Areas	20.509	51522F7032	401,714
Formula Grants for Other Than Urbanized Areas	20.509	51522F7136	221,313
Formula Grants for Other Than Urbanized Areas	20.509	51522F7187	45,659
Formula Grants for Other Than Urbanized Areas	20.509	51622F7038	333,816
Formula Grants for Other Than Urbanized Areas	20.509	51622F7123	277,577
Formula Grants for Other Than Urbanized Areas	20.509	51622F7198	64,344
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51722F7038	300,434
<b>Total U. S. Department Of Transportation</b>			
<b>U. S. Corporation for National and Community Service</b>			
VISTA Volunteer Program	94.013	03VPWTX001	351,276
<b>Total U.S. Corporation for National and Community Service</b>			
<b>U.S. Department of Homeland Security</b>			
Passed Through The Governor's Division of Emergency Management:			
Homeland Security Grant Program (HSGP)	97.074	2004-HSGP-48479	20,802
State Homeland Security Program (SHSP/BIP)	97.055	2004-SHSP-48479	297,857
Homeland Security Grant Program (HSGP/CCP)	97.004	2004-CCP-48479	15,000
<b>Total U.S. Department of Homeland Security</b>			
<b>Texas Secretary of State</b>			
* County Education Fund	39.011	77535	9,000
* Voting System Accessibility	90.401	78970	126,000
* General HAVA Compliance	90.401	78715	743,846
<b>Total Texas Secretary of State</b>			
<b>Other Federal Financial Assistance</b>			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G11900	5,882,145
<b>Total Other Federal Financial Assistance</b>			
<b>Total Federal Financial Assistance</b>			

Notes to Schedule Of Expenditures of Federal Awards  
This schedule is prepared using the modified accrual basis.  
\* Major Program

Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2006
	8	
20,245	14,445	(5,800)
20,245	14,453	(5,800)
53,555	41,099	
23,094	26,912	3,818
76,649	68,011	3,818
17,715	18,427	712
66,150		
270,757	193,318	
23,896	40,955	17,059
276,747	315,394	38,647
	46,490	46,490
655,265	614,584	102,908
95,809	96,217	2,119
95,809	96,217	2,119
20,752	20,752	
	297,817	297,817
11,348		
32,100	318,569	297,817
2,984	2,984	
126,000	126,000	
732,210	732,210	
861,194	861,194	
56,104	170,819	46,738
56,104	170,819	46,738
15,135,274	16,251,849	2,104,449



**Webb County, Texas**  
**Schedule of State Financial Assistance**  
**for Year Ended September 30, 2006**

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/2005</u>
<b>* Community Justice Assistance Division</b>			
Community Corrections	-	350,228	(55,139)
Grant Period Ended 8/31/05			
Community Corrections	-	350,228	
Grant Period Ended 8/31/06			
Day Reporting Center	240-001	177,936	(26,205)
Grant Period Ended 8/31/05			
Day Reporting Center	240-001	177,936	
Grant Period Ended 8/31/06			
Basic Supervision	240-0900	582,354	(42,183)
Grant Period Ended 8/31/05			
Basic Supervision	240-0900	582,354	
Grant Period Ended 8/31/06			
Treatment Incarceration Program - Assessment Intervention Program	240-009	171,000	(25,300)
Grant Period Ended 8/31/05			
Treatment Incarceration Program - Assessment Intervention Program	240-009	138,629	
Grant Period Ended 8/31/06			
Mentally Impaired Caseload	240-0013	60,046	(6,721)
Grant Period Ended 8/31/05			
Mentally Impaired Caseload	240-0013	60,046	
Grant Period Ended 8/31/06			
Total Community Justice Assistance Division			<u>(155,548)</u>
<b>Texas Department of Housing and Community Affairs</b>			
HOME Contract For Deed Conversion	542006	645,000	14,401
Total Texas Department of Housing and Community Affairs			<u>14,401</u>
<b>Texas Department of Transportation</b>			
Border Colonia Access Program - Rio Bravo	3BCF5013	2,304,250	126,077
Border Colonia Access Program - El Cenizo	3BCF5012	2,317,278	754,986
Border Colonia Access Program - Bruni, Mirando City, Los Corralitos	3BCF5014	1,096,193	60,080
Border Colonia Access Program - Tanquecitos I & II	5BCF5029	1,230,015	
Border Colonia Access Program - D-5 Acres	5BCF5030	241,083	
Border Colonia Access Program - San Carlos 1 and 2	5BCF5032	1,442,002	
Border Colonia Access Program - Los Altos	5BCF5035	569,306	
Border Colonia Access Program - Old Milwaukee	5BCF5033	423,786	
Border Colonia Access Program - Ranchitos 359	5BCF5034	337,035	
Border Colonia Access Program - Penitas	5BCF5031	1,127,320	
Total Texas Department of Transportation			<u>941,143</u>
<b>* Texas Juvenile Probation Commission</b>			
Border Project	TJPC-B-06-240	26,537	1,935
Border Project	TJPC-B-07-241	26,537	
Community Corrections Assistance	TJPC-Y-06-240	335,158	21,603
Community Corrections Assistance	TJPC-Y-07-240	335,158	
Progressive Sanctions ISJPO	TJPC-O-06-240	27,240	3,329
Progressive Sanctions ISJPO	TJPC-O-07-240	27,240	
Salary Adjustment	TJPC-Z-06-240	111,150	7,831
Salary Adjustment	TJPC-Z-07-240	111,150	
State Aid	TJPC-A-05-240	161,097	6,148
State Aid	TJPC-A-06-240	161,097	10,487
State Aid	TJPC-A-07-240	161,097	

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2006
262,671	317,810	
86,412	35,451	(50,961)
119,095	145,300	
41,520	11,297	(30,223)
450,920	493,103	
139,069	49,178	(89,891)
249,121	274,421	
34,657	3,577	(31,080)
44,102	50,823	
12,998	4,257	(8,741)
<u>1,440,565</u>	<u>1,385,217</u>	<u>(210,896)</u>
	<u>(9,401)</u>	<u>5,000</u>
	<u>(9,401)</u>	<u>5,000</u>
916,773	795,681	4,985
2,194,119	1,461,570	22,437
370,557	365,327	54,850
107,630	133,739	26,109
8,435	8,938	503
26,230	37,869	11,639
22,346	48,990	26,644
10,031	10,559	528
	214,500	214,500
<u>3,656,121</u>	<u>3,077,173</u>	<u>362,195</u>
25,059	23,124	
2,211	3,761	1,550
331,593	309,990	
22,005	22,005	
27,240	23,911	
3,679	3,679	
98,912	91,081	
7,641	7,641	
160,992	154,844	
175,780	165,293	
9,070	9,070	

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/2005</u>
<b>Texas Juvenile Probation Commission-Continued</b>			
Progressive Sanctions JPO	TJPC-F-06-240	232,566	30,493
Progressive Sanctions JPO	TJPC-F-07-240	232,566	
Progressive Sanctions Level 1-2-3	TJPC-G-06-240	46,339	3,908
Progressive Sanctions Level 1-2-3	TJPC-G-07-240	46,339	
Justice Benefits, Inc.	TJPC-E-01-240		(39,562)
Justice Benefits, Inc.	TJPC-E-02-241		(143,331)
Justice Benefits, Inc.	TJPC-E-03-240		(64,679)
Justice Benefits, Inc.	TJPC-E-04-240		(105,748)
Justice Benefits, Inc.	TJPC-E-05-241		(563)
Justice Benefits, Inc.	TJPC-E-06-241		5,596
Justice Benefits, Inc.	TJPC-E-07-241		
Juvenile Justice Alternative Education Program	TJPC-P-04-240	22,549	(14,750)
Juvenile Justice Alternative Education Program	TJPC-P-05-240	22,549	29,736
Juvenile Justice Alternative Education Program	TJPC-P-06-240	18,770	47,023
Juvenile Justice Alternative Education Program	TJPC-P-07-240	18,770	
Total Juvenile Probation Commission			<u>(200,544)</u>
<b>Texas Automobile Theft Prevention Authority</b>			
Auto Theft Prevention Authority Fund	SA-T01-1005705		3,776
Auto Theft Prevention Authority Fund	SA-T01-1005706		2,809
Auto Theft Prevention Authority Fund	SA-T01-1005707		
Total Texas Automobile Theft Prevention Authority			<u>6,585</u>
<b>Texas Water Development Board</b>			
Rio Bravo -El Cenizo Water & Wastewater Project	G-17100/G-11800	16,645,082	206,535
Total Texas Water Development Board			<u>206,535</u>
<b>Texas Parks &amp; Wildlife Department</b>			
Community Outdoor Outreach Program	52-000365	30,000	2,154
Community Outdoor Outreach Program - Youth Posse	52-000390	30,000	
Total Texas Parks & Wildlife			<u>2,154</u>
<b>Texas Department of Protective &amp; Regulatory Services</b>			
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	31,325
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	
Title-IV Child Welfare Services Contract	23358108	37,750	1,456
Total Texas Department of Protective & Regulatory Services			<u>32,781</u>
<b>Texas State Comptroller</b>			
Senate Bill 55 Statewide Tobacco Education and Prevention		4,000	(4,000)
Senate Bill 55 Statewide Tobacco Education and Prevention		3,500	(3,500)
Senate Bill 55 Statewide Tobacco Education and Prevention		3,500	
Total Texas State Comptroller			<u>(7,500)</u>
<b>Office of Attorney General</b>			
Child Support Division	01-05549	8,064	7,237
Title IV-D Automated Information Contract	00-03847.A2	33,551	(61,289)
Sheriff's Department - Other Victim Assistance Grant	06-02908	50,000	886
Sheriff's Department - Other Victim Assistance Grant	06-02908.A	50,000	
Other Victim Assistance Grant	06-03032	39,000	
Other Victim Assistance Grant	06-03032-A	39,000	
			<u>(53,166)</u>

Receipts Or Revenues Recognized	Disbursements Expenditures	Accrued Or (Deferred) Revenue At 9/30/2006
232,566	202,073	
26,706	26,706	
36,832	32,924	
2,133	2,133	
		(39,562)
		(143,331)
83,852	27,512	(121,019)
		(105,748)
262,197	16,925	(245,836)
319,119	173,553	(139,970)
3,514	11,231	7,718
	14,750	
29,736		
347,215	320,488	20,296
	43,483	43,483
<u>2,208,052</u>	<u>1,686,176</u>	<u>(722,420)</u>
3,776		
32,578	35,114	5,345
	2,930	2,930
<u>36,354</u>	<u>38,044</u>	<u>8,275</u>
1,714,230	1,964,608	456,913
<u>1,714,230</u>	<u>1,964,608</u>	<u>456,913</u>
14,705	12,551	
	12,330	12,330
<u>14,705</u>	<u>24,881</u>	<u>12,330</u>
31,325		
66,760	98,529	31,769
<u>8,577</u>	<u>7,867</u>	<u>746</u>
<u>106,662</u>	<u>106,396</u>	<u>32,515</u>
	4,000	
	3,222	(278)
<u>3,500</u>		<u>(3,500)</u>
<u>3,500</u>	<u>7,222</u>	<u>(3,778)</u>
7,237		
3,842		(65,131)
35,919	42,381	7,348
3,674	5,233	1,559
26,985	33,749	6,764
	2,899	2,899
<u>77,657</u>	<u>84,262</u>	<u>(46,561)</u>

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10//01/2005</u>
<b>Criminal Justice Division</b>			
Texas Task Force on Indigent Defense	212-04-D03	70,000	13,836
* Operation Linebacker	DJ-05-A10-18157-01	367,500	
GIS Initiative	SF06A101777101	73,087	
Total Criminal Justice Division			<u>13,836</u>
Total State Financial Assistance			<u><u>800,677</u></u>

**Notes to Schedule Of Expenditures of State Awards**

**This schedule is prepared using the modified accrual basis.**

**\* Major Program**

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 9/30/2006</u>
19,233	5,397	
100,772	288,811	188,039
<u>56,929</u>	<u>61,475</u>	<u>4,546</u>
<u>176,934</u>	<u>355,683</u>	<u>192,585</u>
<u><b>9,434,780</b></u>	<u><b>8,720,261</b></u>	<u><b>86,157</b></u>

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2006

**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued: Unqualified

Internal control over financial reporting:  
Material weakness(es) identified? \_\_\_\_\_ yes   X   no  
Reportable condition(s) identified that are  
not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes   X   no

***Federal Awards***

Internal Control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes   X   no  
Reportable condition(s) identified that are  
not considered to be material weaknesses? \_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance  
for major programs: Unqualified

Any audit findings disclosed that are required  
to be reported in accordance with  
Section .510(a) of Circular A-133? \_\_\_\_\_ yes   X   no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.600	U.S. Department of Health and Human Services – Head Start
90.401	Texas Secretary of State – General HAVA Compliance

Webb County, Texas  
Federal Schedule of Findings and Questioned Costs  
Year Ended September 30, 2006

**Section I - Summary of Auditors' Results (Continued)**

***Federal Awards (Continued)***

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 487,555

Auditee qualified as low-risk auditee?   X   yes        no

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

No matters were reported



Webb County, Texas  
Federal Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2006

**Federal Award Findings and Questioned Costs**

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2006

**Section I - Summary of Auditors' Results**

***Financial Statements***

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes   X   no

Reportable condition(s) identified that are  
not considered to be material weaknesses?

\_\_\_\_\_ yes   X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes   X   no

***State Awards***

Internal Control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ yes   X   no

Reportable condition(s) identified that are  
not considered to be material weaknesses?

\_\_\_\_\_ yes   X   none reported

Type of auditors' report issued on compliance  
for major programs:

Unqualified

Any audit findings disclosed that are required  
to be reported in accordance with the State of  
Texas Single Audit Circular Section .510(a)?

\_\_\_\_\_ yes   X   no

Identification of major programs:

Name of State Program or Cluster

- Texas Department of Criminal Justice – Community Justice Assistance Division
- Texas Juvenile Probation Commission
- Criminal Justice Division – Operation Linebacker

Webb County, Texas  
State Schedule of Findings and Questioned Costs  
Year Ended September 30, 2006

**Section I - Summary of Auditors' Results (Continued)**

***State Awards (Continued)***

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?   X   yes        no

**Section II - Financial Statement Findings**

No matters were reported

**Section III – State Award Findings and Questioned Costs**

No matters were reported

Webb County, Texas  
State Summary Schedule of Prior Audit Findings  
Year Ended September 30, 2006

**State Award Findings and Questioned Costs**

There were no audit findings reported in the prior audit's schedule of findings and questioned costs.



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